



Benchmark Improvement Process

FY 06

Executive Summary
for
US Army MWR Region Chiefs

April 2007

**Installation Management Command
Family and Morale, Welfare, & Recreation Command
Business Programs Directorate
IMWR-BP
4700 King Street
Alexandria, Virginia
22302-4404**



DEPARTMENT OF THE ARMY
FAMILY AND MORALE, WELFARE AND RECREATION COMMAND
US ARMY INSTALLATION MANAGEMENT COMMAND
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REPLY TO
ATTENTION OF

IMWR-BP

12 April 2007

MEMORANDUM FOR Installation Management Command, Region Directors, Morale, Welfare and Recreation Division

SUBJECT: Benchmarks Improvement Program

1. This is an Executive Summary to complement the annual "Benchmark Report – An Indication of Key Performance – FY 06" which is published on line. Together, these reports have the potential of providing a high level of assistance to the Regions, Installation Commanders, and activity managers, by detailing where each facility/operation falls financially in comparison to their brethren operations.
2. Two of the five key benchmark* areas are to "analyze the gap between what you do and what the sum of the practices would say you should look like" and "revise your internal performance measurements and goals." Neither of these was effectively being accomplished in our Annual Reports.
3. This report shows what would have happened had the benchmarks been met, the specific targets for each area, and the potential increase in NIBD that would have occurred had the benchmarks been met (or implemented as a goal). Implementation of the results of this report will assist leaders and managers in meeting the MWR Corporate Strategies. Additionally, Regions, Commanders, and activity managers no longer have to pull out calculators to determine the impact on their operations if the benchmarks were met and can easily establish department specific goals to meet these important benchmarks.
4. Not all "Potential Increases in NIBD" shown in this Report are attainable. With the large number of activities the Army has, local conditions such as weather, base security, diversion of the facility, one-time problems, etc., can result in the Benchmarks not being attainable. Even if it's not reached, at least with adequate verification, the reason for the non-attainment becomes a known element of the operation either as a one-time affect or continuous.
5. We expect that if this report is used as intended, it will assist in improving the financial performance of our many and varied programs.

Keith D. Elder
KEITH D. ELDER
Director Business Programs

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SUMMARY RESULTS OF BENCHMARK IMPROVEMENT PROCESS

The table below shows the totals of all the Benchmark Improvement Process Potential NIBD increases, from all the sheets that follow in this report. Even a quick look at this table reveals that huge potential increases in NIBD are available from all programs. Remembering that the Benchmarks are set at an industry accepted number, an Army average, or at the 25th Percentile, there are numerous activities already meeting or exceeding the Benchmarks. If the benchmark is based on an Army average, 50 percent of the activities already meet or exceed that benchmark. It therefore becomes hard to accept statements that it can't be done.

For quick reference in the individual benchmark sections, the numbers in “green” columns are color-coded. Those colored “green” would have increased NIBD less than 5 percent. In other words, while not currently exceeding the benchmarks, a change to equal the benchmark would generally have a small dollar or percentage impact on the overall NIBD. Numbers in “yellow” (or “orange” depending on your color printer) have a 5-10 percent increase potential on the actual NIBD for each course. Those in “red” reflect a dollar amount that is at least 10 percent or more of their current NIBD.

Money remains tight in the MWR world. Decreasing dividends from AAFES, reduced appropriated funds for MWR, additional security constraints on programs, and deployed troops, are all factors which contribute to increasing the difficulty our programs have in generating the much needed earnings. It is time for the Army, Regions, Commanders, and Managers to take a serious look at the results of their operations and to adjust the programs to meet as many of the Benchmark targets as are possible and practical. Closing facilities should be the last resort.

Summary Results for FY 06

	NIBD	NIBD %	Potential Total Additional NIBD
Dining Room	\$ 1,051,055	2.3%	\$ 10,460,940
Catering	\$ 6,861,027	30.1%	\$ 3,015,836
Regular Bar	\$ 6,360,746	35.5%	\$ 3,014,402
Snack Bar	\$ 2,197,357	10.9%	\$ 2,947,114
Golf	\$ 10,485,869	14.9%	\$ 23,953,502
Bowling	\$ 6,628,012	14.7%	\$ 9,858,908
TOTAL	\$ 33,584,066		\$ 53,250,701

Note: Current total program NIBDs above will not equal the Army-wide SMIRF numbers as adjustments were required for the Benchmark Improvement Process purposes. Non-reporting installations, those with missing critical data elements, or those not tracking information such as rounds played or lines bowled, may have been excluded from these totals.

Golf Program

Benchmark Improvement Process

As the Golf Program Benchmarks includes data on patron usage (daily rounds played, annual green fee rounds played, etc.) that are not available in the other program areas, we are able to report on six Benchmark areas for golf. Food & Beverage departments at golf facilities are in the Food & Beverage section of this report.

The table shown below displays the top and last row of the chart on the following pages and highlights the Army-wide impact of these six benchmarks.

For example, the Column labeled “Daily Green Per Round”, shows that the benchmark for the Army is \$20.25 per round played. If all Army golf courses that charged less than \$20.25 per round played, charged this amount, an additional \$5.4M in NIBD for Army Golf would have been produced.

The largest increase in NIBD would occur if golf courses met the Rounds Played Benchmark (70.0 percent of capacity). Using each installations actual Average Price Per Round (not the higher benchmark amount), if all listed courses met the Benchmark for Rounds Played, the NIBD for Army Golf would rise from \$8.4M. The “lowest” increase in NIBD would occur if all activities with Pro Shops met the COGS Benchmark, which is based on the Army average of 72 percent, and would add \$211K to Army Golf NIBD. The overall potential increase in NIBD for golf is \$23.9M.

As you peruse the sheets with all the installations listed, you will see that many programs are doing great!! Those with numbers under each benchmark column that are colored “green” have less than a 5 percent deviation from current NIBD. In other words, while not currently exceeding the benchmarks, a change to equal the benchmark would have a small dollar or percentage impact on their overall NIBD.

Numbers in “yellow” have a 5-10 percent increase potential on the actual NIBD for each course, and those in “red” are costing themselves 10 percent or more of their current NIBD by not adjusting their programs to meet the stated benchmarks. Individual entries of \$0 are departments that meet or exceed the benchmark.

Highlights of Golf Benchmark Improvement Process

Increases in NIBD if Benchmarks Were Met

NIBD	NIBD %	Increased NIBD if DG Fees Equals Benchmark	Increased NIBD if AG Fees Equals Benchmark	Increased NIBD if RP Benchmark Met	Increased NIBD if Non-Maint. Labor is at Average	Increased NIBD if Pro Shop COGS Equal Average	Increased NIBD if Maint. Exp. Per Hole Equals Benchmark	Overall Potential Increase NIBD	Total Potential NIBD
		\$20.25	\$16.00	70.0%	20.0%	72.0%	\$21,000		
\$10,485,869	14.9%	\$ 5,409,643	\$ 2,907,080	\$ 8,371,922	\$ 744,503	\$ 210,554	\$ 4,488,027	\$ 23,953,502	\$ 34,439,371

BUSINESS PROGRAMS CORPORATE STRATEGY **GOLF BEST PRACTICES**

The following Best Practices are extracted from the Business Programs Corporate Strategy (Golf) and are supportive of the Benchmark Improvement Program goals of maximizing revenues and minimizing expenses in order to achieve optimum results for the Army Golf Program.

- Incorporate management incentive plan
- Set management and program performance measurements (Golf Scorecard)
- Attend professional development classes based on ACTEDS Career Ladder
- Develop strategic business and action plans including:
 - Equipment maintenance plan
 - Facility and equipment CPMC plan
 - Program marketing plan
- Meet Food and Beverage benchmarks and standards
- Manage pro-shop cost of goods sold through inventory control and buying programs
- Maximum participation in Joint Services Prime Vendor Program
- Monitor competitive price surveys and make fee adjustments as required
- Set standard minimum fees and charges
- Maintain appropriate staffing levels for course size
- Meet Regional MWR BOD Standards:
NERO, NWRO, and DLA: 15 percent
SERO and SWRO: 18 percent
EURO: 22 percent; KORO: 28 percent; PARO: 30 percent
- Participate in FMWRC golf events to increase customer awareness
- “Grow the game”:
 - Family-friendly courses (forward tees)
 - Women and youth lessons
 - Open courses for Veterans and general public play
 - Special events and outings
- Maintain internal controls by use of pre-numbered party/tournament contracts
- Participate in Army golf single-source purchase programs, i.e., golf cars and golf course maintenance equipment
- Maximum utilization of appropriate management information systems (GolfTrac)

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes	NIBD	NIBD %	Increased NIBD if DG Fees Equals Benchmark	Increased NIBD if AG Fees Equals Benchmark	Increased NIBD if RP Benchmark Met	Increased NIBD if Non-Maint. Labor is at Average	If Pro Shop COGS Equal Average	Overall Potential Increase NIBD	Total Potential NIBD
DSCC Columbus	Eagle Eye GC	9	\$5,258	2%	\$ 40,113	\$ 23,356	\$ 25,117	\$ 11,033	\$ 268	\$ -	\$ 15,807
DDSP Susquehanna	Riverview GC	9	\$4,311	1%	\$ 14,720	\$ 10,519	\$ 94,143	\$ 4,839	\$ -	\$ 145,040	\$ 149,350
DLA TOTALS		2	\$9,569	2%							
Wiesbaden	Rheinblick GC	18	\$244,492	19%	\$ 29,425	\$ -	\$ 52,878	\$ 8,759	\$ 5,226	\$ 88,401	\$ 212,877
Baumholder	Rolling Hills GC	9	\$807	0%	\$ 96,945	\$ -	\$ 70,631	\$ 10,835	\$ -	\$ -	\$ 195,120
Bamberg	Bamberg GC	9	\$12,021	6%	\$ 179,573	\$ -	\$ 32,247	\$ 4,188	\$ 2,888	\$ -	\$ 229,485
Stuttgart	Stuttgart GC	18	\$223,432	21%	\$ -	\$ -	\$ -	\$ 24,396	\$ -	\$ 12,982	\$ 282,549
Heidelberg	Heidelberg GC	18	\$206,160	18%	\$ -	\$ -	\$ 105,878	\$ 6,082	\$ 7,539	\$ 18,956	\$ 165,599
EURO TOTALS		5	\$685,298	17%							
Camp Walker	Evergreen GC	9	\$481,354	15%	\$ -	\$ -	\$ -	\$ 60,394	\$ -	\$ 364,443	\$ 486,393
Yongsan	Sung Nam GC	18	\$2,437,315	30%	\$ -	\$ -	\$ -	\$ -	\$ 12,612	\$ 1,176,036	\$ 1,275,020
Camp Red Cloud	Camp Red Cloud GC	9	\$116,565	10%	\$ -	\$ -	\$ -	\$ 71,076	\$ -	\$ 295,321	\$ 420,247
Camp Casey	Indianhead GC	9	\$378,760	26%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,066	\$ 231,119
KORO TOTALS		4	45	\$3,413,994	25%						
Aberdeen	Ruggles GC	18	\$16,896	2%	\$ -	\$ 16,206	\$ 267,533	\$ -	\$ 6,639	\$ -	\$ 323,650
Aberdeen	Exton GC	9	\$70,878	30%	\$ 80,804	\$ -	\$ 46,411	\$ 1,538	\$ -	\$ -	\$ 139,485
Ft. Monmouth	Suneadles GC	18	\$106,147	8%	\$ -	\$ -	\$ 126,213	\$ 86,784	\$ -	\$ 212,464	\$ 463,088
Picatinny Arsenal	Picatinny GC	18	\$172,829	16%	\$ -	\$ -	\$ 178,788	\$ -	\$ 14,352	\$ 172,058	\$ 401,159
Ft. Dix	Fountain Green GC	18	\$7,106	1%	\$ 281,351	\$ -	\$ -	\$ 7,547	\$ -	\$ 62,079	\$ 375,449
USMA (Installation)	West Point GC	18	\$92,132	10%	\$ -	\$ 8,754	\$ 252,641	\$ -	\$ 82,080	\$ 378,093	\$ 470,225
Ft. Belvoir	Fort Belvoir-North	36	\$40,586	1%	\$ -	\$ 93,761	\$ 49,860	\$ 32,563	\$ -	\$ 255,064	\$ 926,616
Ft. Belvoir	Fort Belvoir-South	9	\$168,234	25%	\$ 115,997	\$ 66,592	\$ -	\$ -	\$ -	\$ 201,062	\$ 369,296
Ft. Meade	Courses	36	\$314,005	11%	\$ -	\$ 111,721	\$ 94,023	\$ 38,882	\$ -	\$ 126,978	\$ 401,874
Carlisle Barracks	Carlisle GC	18	\$162,161	17%	\$ 120,886	\$ 99,271	\$ -	\$ -	\$ 13,675	\$ -	\$ 253,460
Ft. Eustis	The Pines GC	27	\$112,200	8%	\$ 268,012	\$ 143,691	\$ -	\$ -	\$ 24,085	\$ -	\$ 450,572
Ft. Lee	Cardinal GC	27	\$119,811	10%	\$ 141,016	\$ 120,939	\$ 53,384	\$ 8,795	\$ -	\$ -	\$ 347,812
NERO TOTALS		12	252	\$1,382,985	9%						
Selfridge ANGB	Selfridge GC	18	\$71,485	10%	\$ 39,546	\$ 59,897	\$ -	\$ 27,205	\$ 14,601	\$ -	\$ 155,509
Ft. Carson	Cheyenne Shadows	18	\$131,210	9%	\$ 347,412	\$ -	\$ -	\$ 12,964	\$ 33,327	\$ 416,555	\$ 547,765
Ft. Lewis	Fort Lewis GC	27	\$153,713	11%	\$ 45,907	\$ 776,575	\$ -	\$ 20,861	\$ 8,682	\$ 912,188	\$ 1,065,901
Ft. Riley	Custer Hill GC	18	\$7,795	2%	\$ 94,735	\$ -	\$ 217,105	\$ -	\$ -	\$ -	\$ 341,088
Dugway	Dugway GC	9	\$8,400	19%	\$ 8,261	\$ 3,626	\$ 120,836	\$ -	\$ 395	\$ -	\$ 147,530
Ft. Leavenworth	Trails West GC	18	\$24,973	-4%	\$ 60,093	\$ -	\$ 255,611	\$ 22,928	\$ 12,098	\$ -	\$ 384,909
Ft. Leonard Wood	Piney Valley GC	18	\$820	0%	\$ 48,944	\$ -	\$ 314,592	\$ 3,950	\$ 10,216	\$ -	\$ 410,298
NWRO TOTALS		7	126	\$348,449	7%						

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes	NIBD	NIBD %	Increased NIBD if DG Fees Equals Benchmark	Increased NIBD if AG Fees Equals Benchmark	Increased NIBD if RP Benchmark Met	Increased NIBD if Non-Maint. Labor is at Average	Increased NIBD if Pro Shop COGS Equal Average	Increased NIBD if Maint. Exp. Per Hole Equals Benchmark	Total Potential NIBD
			\$20.25		\$16.00		70.0%	20.0%	72.0%	\$21,000	
Fort Shafter	Nagorski GC	9	\$82,922	9%	\$ 79,037	\$ 12,972	\$ -	\$ 17,942	\$ -	\$ 273,171	\$ 356,093
Schofield Barracks	Leilehua GC	18	\$675,094	18%	\$ 7,216	\$ -	\$ 72,231	\$ -	\$ 551,909	\$ 683,034	\$ 1,298,129
Ft. Richardson	Moose Run GC	36	\$242,536	15%	\$ 13,003	\$ 379,307	\$ 34,383	\$ -	\$ -	\$ 453,921	\$ 696,457
Fort Wainwright	Chena Bend GC	18	\$51,935	10%	\$ 56,765	\$ 106,585	\$ -	\$ -	\$ -	\$ 178,793	\$ 230,728
Camp Zama	Camp Zama GC	18	\$1,616,880	57%	\$ 107,118	\$ 502,969	\$ -	\$ -	\$ -	\$ 641,545	\$ 2,258,425
PARO TOTALS		5	99	\$2,609,367	28%						
Ft. Buchanan	Fort Buchanan GC	9	\$232,469	22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,955	\$ 83,385
Redstone Arsenal	Redstone GC	27	\$212,554	14%	\$ 156,848	\$ 130,569	\$ 254,127	\$ -	\$ -	\$ 579,365	\$ 791,919
Ft. Bragg	Stryker GC	18	\$58,815	7%	\$ 185,835	\$ 89,995	\$ 166,598	\$ 609	\$ -	\$ 482,369	\$ 541,183
Ft. Bragg	Ryder GC	18	\$56,826	6%	\$ 95,140	\$ 125,765	\$ 190,187	\$ -	\$ 2,850	\$ -	\$ 446,455
Ft. Campbell	Cole Park GC	18	(\$95,169)	-19%	\$ 135,025	\$ 26,123	\$ 283,270	\$ -	\$ -	\$ 515,430	\$ 420,261
Ft. McPherson	Golfers Club	18	\$175,792	19%	\$ 97,243	\$ -	\$ 292,125	\$ 14,999	\$ -	\$ 439,548	\$ 615,340
Ft. Stewart	Hunter GC	18	\$63,822	13%	\$ 135,325	\$ 76,403	\$ 222,837	\$ 6,241	\$ 254	\$ 476,197	\$ 540,018
Ft. Stewart	Taylor's Creek GC	18	\$73,405	15%	\$ 138,984	\$ 63,372	\$ 173,320	\$ 991	\$ -	\$ 466,880	\$ 480,285
Ft. Benning	Follow Me GC	36	\$37,244	4%	\$ 279,973	\$ 366,951	\$ 197,943	\$ -	\$ -	\$ 887,729	\$ 934,973
Ft. Gordon	Gordon Lakes GC	27	\$196,311	15%	\$ -	\$ 104,298	\$ 451,049	\$ -	\$ -	\$ 603,320	\$ 799,630
Ft. Jackson	Fort Jackson GC	36	\$380,790	17%	\$ 112,038	\$ -	\$ 665,654	\$ 2,934	\$ 4,626	\$ 58,443	\$ 903,797
Ft. Knox	Lindsey GC	18	\$41,557	4%	\$ 174,634	\$ 168,007	\$ 38,417	\$ 10,729	\$ -	\$ 45,696	\$ 457,253
Ft. Rucker	Silver Wings GC	27	\$80,830	8%	\$ 219,165	\$ 114,216	\$ 305,964	\$ -	\$ -	\$ 687,690	\$ 768,521
SERO TOTALS		13	288	\$1,515,246	12%						
Pine Bluff Arsenal	Pine Bluff GC	9	\$27,562	38%	\$ 235,869	\$ 62,367	\$ 14,155	\$ 3,111	\$ -	\$ 323,478	\$ 351,040
Ft. Hood	Clear Creek GC	27	\$56,127	4%	\$ 259,859	\$ 100,527	\$ 319,110	\$ 18,737	\$ -	\$ 746,156	\$ 802,283
Ft. Polk	Warrior Hills GC	18	\$36,770	9%	\$ 148,024	\$ 7,938	\$ 143,752	\$ 29,024	\$ -	\$ 349,784	\$ 386,554
Ft. Sam Houston	Fort Sam Houston	18	\$28,111	1%	\$ 117,445	\$ 21,151	\$ -	\$ 18,342	\$ 8,090	\$ 345,540	\$ 550,781
White Sands	White Sands GC	9	\$68,212	17%	\$ 193,407	\$ 1,268	\$ 10,317	\$ 14,454	\$ 1,149	\$ -	\$ 288,305
Ft. Bliss	Underwood GC	18	\$112,798	6%	\$ 416,538	\$ 64,283	\$ -	\$ -	\$ -	\$ 287,260	\$ 805,057
Ft. Sill	Cedar Lakes GC	18	\$105,568	11%	\$ 104,463	\$ 96,108	\$ 112,756	\$ -	\$ 18,694	\$ 302,304	\$ 917,855
Ft. Huachuca	Mountain View GC	18	\$85,873	8%	\$ 100,196	\$ 236,606	\$ 70,632	\$ -	\$ 9,040	\$ -	\$ 443,094
SWRO TOTALS		9	\$520,962	6%							
TOTALS					\$ 5,409,643	\$ 2,907,080	\$ 8,371,922	\$ 744,503	\$ 210,554	\$ 4,488,027	\$ 23,953,502
											\$ 34,439,371

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes
DDSCC Columbus	Eagle Eye GC	9
DDDSP Susquehanna	Riverview GC	9
DLA TOTALS	2	18
Wiesbaden	Rheinblick GC	18
Baumholder	Rolling Hills GC	9
Bamberg	Bamberg GC	9
Stuttgart	Stuttgart GC	18
Heidelberg	Heidelberg GC	18
EURO TOTALS	5	72
Camp Walker	Evergreen GC	9
Yongsan	Sung Nam GC	18
Camp Red Cloud	Camp Red Cloud GC	9
Camp Casey	Indianhead GC	9
KORO TOTALS	4	45
Aberdeen	Ruggles GC	18
Aberdeen	Exton GC	9
Ft. Monmouth	Suneagles GC	18
Picatinny Arsenal	Picatinny GC	18
Ft. Dix	Fountain Green GC	18
USMA (Installation)	West Point GC	18
Ft. Belvoir	Fort Belvoir-North	36
Ft. Belvoir	Fort Belvoir-South	9
Ft. Meade	Courses	36
Carlisle Barracks	Carlisle GC	18
Ft. Eustis	The Pines GC	27
Ft. Lee	Cardinal GC	27
NERO TOTALS	12	252
Selfridge ANGB	Selfridge GC	18
Ft. Carson	Cheyenne Shadows	18
Ft. Lewis	Fort Lewis GC	27
Ft. Riley	Custer Hill GC	18
Dugway	Dugway GC	9
Ft. Leavenworth	Trails West GC	18
Ft. Leonard Wood	Piney Valley GC	18
NWRO TOTALS	7	126

				Increased NIBD if AG Fees Equals Benchmark		Increased NIBD if RP Benchmark Met	
Current Average Daily Green Fee Per Round	Price Increase Needed to Meet Benchmark	Current Average Annual Green Fee Per Round	Price Increase Needed to Meet Benchmark	Actual Rounds Played as % of Capacity	Increase in Rounds Played to Meet Benchmark	70.0%	
\$11.54	\$8.71	\$40,113	\$12.83	\$3.17	\$23,356	59.8%	
\$16.09	\$4.16	\$14,720	\$13.99	\$2.01	\$10,519	40.6%	
\$17.32	\$2.93	\$29,425	\$26.32	\$-	\$65,4%	2,250	
\$5.75	\$14.50	\$96,945	\$31.59	\$-	47.2%	\$4,872	
\$2.20	\$18.05	\$179,573	\$30.97	\$-	53.8%	\$3,855	
\$24.79	\$-		\$16.63	\$-	72.9%	\$-	
\$22.17	\$-		\$20.24	\$-	60.3%	\$5,069	
\$42.70	\$-		\$60.64	\$-	98.1%	\$-	
\$87.77	\$-		\$35.29	\$-	115.7%	\$-	
\$39.31	\$-		\$35.39	\$-	76.9%	\$-	
\$39.37	\$-		\$44.42	\$-	74.4%	\$-	
\$23.00	\$-		\$13.90	\$2.10	\$16,206	42.9%	
\$12.05	\$8.20	\$80,804	\$42.33	\$-	54.5%	\$13,565	
\$20.83	\$-		\$32.12	\$-	61.3%	\$3,106	
\$30.82	\$-		\$34.64	\$-	56.3%	\$4,790	
\$10.64	\$9.61	\$281,351	\$21.98	\$-	82.5%	\$5,367	
\$31.57	\$-		\$13.61	\$2.39	46.7%	\$9,041	
\$29.16	\$-		\$13.31	\$2.69	48.5%	\$25,266	
\$12.82	\$7.43	\$115,997	\$10.17	\$5.83	\$65.9%	\$491,860	
\$20.27	\$-		\$13.28	\$2.72	92.0%	\$-	
\$14.14	\$6.11	\$120,886	\$9.91	\$6.09	\$111,721	65.0%	
\$10.94	\$9.31	\$268,012	\$10.67	\$5.33	\$99,271	71.3%	
\$12.60	\$7.65	\$141,016	\$11.83	\$4.17	\$143,691	84.2%	
\$18.39	\$1.86	\$39,546	\$0.35	\$15.65	\$59,897	73.8%	
\$11.96	\$8.29	\$347,412	\$0.00	\$-	\$72.7%	\$-	
\$21.99	\$-		\$5.01	\$10.99	\$33.5%	\$38,824	
\$10.03	\$10.22	\$94,735	\$19.85	\$-	23.6%	\$19,949	
\$10.66	\$9.59	\$8,261	\$2.57	\$13.43	5.3%	\$13,849	
\$13.45	\$6.80	\$60,093	\$16.77	\$-	40.0%	\$16,557	
\$14.84	\$5.41	\$48,944	\$17.14	\$-	30.3%	\$19,948	

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes
Fort Shafter	Na'auao GC	9
Schofield Barracks	Leilehua GC	18
Fort Richardson	Moose Run GC	36
Fort Wainwright	Chena Bend GC	18
Camp Zama	Camp Zama GC	18
PARO TOTALS	5	99

Current Average Daily Green Fee Per Round	Price Increase Needed to Meet Benchmark	Increased NIBD if DG Fees Equals Benchmark	\$20.25
\$16.29	\$3.96	\$ 79,037	
\$23.17	\$ -	\$15.63	
\$33.75	\$ -	\$11.28	
\$16.74	\$3.51	\$ 56,765	
\$54.53	\$ -	\$1.50	
		\$5.20	
		\$107,118	

Current Average Annual Green Fee Per Round	Price Increase Needed to Meet Benchmark	Increased NIBD if AG Fees Equals Benchmark	\$16.00
\$13.69	\$2.31	\$ 12,972	
\$0.37	\$ -	\$7,216	
\$4.72	\$ -	\$ 13,003	
\$14.50	\$ -	\$ 106,585	
\$10.80	\$ -	\$107,118	

Actual Rounds Played as % of Capacity	Increase in Rounds Played to Meet Benchmark	Increased NIBD if RP Benchmark Met	70.0%
\$26.75	\$ -	\$71.0%	
\$11.26	\$4.74	\$ 130,569	
\$7.94	\$8.06	\$ 89,995	
\$6.46	\$9.54	\$ 125,765	
\$9.49	\$6.51	\$ 26,123	
\$25.67	\$ -	\$27.3% 39.4%	
\$5.86	\$10.14	\$ 76,403	
\$10.14	\$ -	\$35.8% 45.4%	
\$11.84	\$11.84	\$ 63,372	
\$13.67	\$2.33	\$ 366,951	
\$5.72	\$10.28	\$ 104,298	
\$19.40	\$ -	\$37.4% 42.9%	
\$7.08	\$8.92	\$ 168,007	
\$8.99	\$7.01	\$ 114,216	

Increase in Rounds Played to Meet Benchmark	Increased NIBD if RP Benchmark Met	70.0%
\$2.89	\$13.11	\$ 62,367
\$6.07	\$9.93	\$ 100,527
\$7.00	\$9.00	\$ 7,938
\$15.49	\$0.51	\$ 21,151
\$15.30	\$0.70	\$ 1,268
\$12.91	\$3.09	\$ 64,283
\$4.53	\$9.108	\$ 9,782
\$6.32	\$9.68	\$ 236,606

TOTALS

\$ 2,907,080

\$ 8,371,922

Actual Rounds Played as % of Capacity	Increase in Rounds Played to Meet Benchmark	Increased NIBD if RP Benchmark Met	70.0%
\$26.75	\$ -	\$71.0%	
\$11.26	\$4.74	\$ 130,569	
\$8.06	\$8.06	\$ 89,995	
\$9.54	\$12.54	\$ 125,765	
\$6.51	\$ -	\$27.3% 39.4%	
\$25.67	\$ -	\$27.761	
\$9.49	\$6.51	\$ 283,270	
\$10.14	\$ -	\$15.376	
\$11.84	\$11.84	\$ 292,125	
\$13.67	\$ -	\$22.516	
\$11.84	\$11.84	\$ 222,837	
\$13.67	\$ -	\$19,630	
\$11.84	\$11.84	\$ 173,320	
\$13.67	\$ -	\$42,033	
\$13.67	\$ -	\$ 28,731	
\$19.40	\$ -	\$ 37,458	
\$7.08	\$8.92	\$ 665,654	
\$8.99	\$7.01	\$ 4,686	
		\$ 38,417	
		\$ 34,774	
		\$ 305,964	

Garrison Name	Location Name	Number of Holes
Pine Bluff Arsenal	Pine Bluff GC	9
Clear Creek GC	Clear Creek GC	27
Warrior Hills GC	Warrior Hills GC	18
Ft. Polk	Ft. Polk	18
Ft. Sam Houston	Ft. Sam Houston	18
White Sands	White Sands GC	9
Ft. Bliss	Underwood GC	18
Ft. Sill	Cedar Lakes GC	18
Ft. Huachuca	Mountain View GC	18
SWRO TOTALS	9	135

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes	Non-Maint. Labor Reduction to Meet Benchmark	Increased NIBD if Non-Maint. Labor is at Average	COGS Reduction to Meet Benchmark	Increased NIBD if Pro Shop COGS Equal Average	Actual Maintenance Expense Per Hole	Overall Potential Increase NIBD	Total Potential NIBD
DSCC Columbus	Eagle Eye GC	9	14.5%	\$ 11,033	2.3%	\$ 268	\$ 13,867	\$ -	\$ 115,807 \$ 121,065
DDSP Susquehanna	Riverview GC	9	5.8%	\$ 4,839	-	\$ -	\$ 14,457	\$ -	\$ 145,040 \$ 149,350
DLA TOTALS		18							
Wiesbaden	Rheinblick GC	18	2.9%	\$ 8,759	3.4%	\$ 5,226	\$ 25,911	\$ 88,401	\$ 212,877 \$ 457,369
Baumholder	Rolling Hills GC	9	11.2%	\$ 10,835	-	\$ 11,805	\$ -	\$ 195,120 \$ 194,313	
Bamberg	Bamberg GC	9	8.0%	\$ 4,188	5.3%	\$ 2,888	\$ 5,732	\$ -	\$ 229,485 \$ 241,506
Stuttgart	Stuttgart GC	18	8.0%	\$ 24,396	-	\$ 21,721	\$ 12,982	\$ -	\$ 59,116 \$ 282,549
Heidelberg	Heidelberg GC	18	2.4%	\$ 6,082	2.8%	\$ 7,539	\$ 22,053	\$ 18,956	\$ 165,599 \$ 371,758
EURO TOTALS		5							
Camp Walker	Evergreen GC	9	6.9%	\$ 60,394	-	\$ -	\$ 61,494	\$ 364,443	\$ 486,393 \$ 967,747
Yongsan	Sung Nam GC	18	-	\$ -	1.7%	\$ 12,612	\$ 86,335	\$ 1,176,036	\$ 1,275,020 \$ 3,712,335
Camp Red Cloud	Camp Red Cloud GC	9	17.1%	\$ 71,076	-	\$ -	\$ 53,813	\$ 295,321	\$ 420,247 \$ 536,812
Camp Casey	Indianhead GC	9	-	\$ -	-	\$ -	\$ 42,007	\$ 189,066	\$ 231,119 \$ 609,879
KORO TOTALS		4							
Aberdeen	Ruggles GC	18	-	\$ -	7.3%	\$ 6,639	\$ 19,691	\$ -	\$ 323,650 \$ 340,546
Aberdeen	Exton GC	9	2.9%	\$ 1,538	-	\$ -	\$ 7,584	\$ -	\$ 139,485 \$ 210,364
Ft. Monmouth	Suneagles GC	18	17.3%	\$ 86,784	-	\$ -	\$ 32,804	\$ 212,464	\$ 463,088 \$ 569,235
Picatinny Arsenal	Picatinny GC	18	-	\$ -	12.1%	\$ 14,352	\$ 30,559	\$ 172,058	\$ 401,159 \$ 573,988
Ft. Dix	Fountain Green GC	18	3.4%	\$ 7,547	-	\$ -	\$ 24,449	\$ 62,079	\$ 375,449 \$ 382,554
USMA (Installation)	West Point GC	18	-	\$ -	-	\$ -	\$ 25,560	\$ 82,080	\$ 378,093 \$ 470,225
Ft. Belvoir	Fort Belvoir-North	36	4.2%	\$ 32,563	-	\$ -	\$ 28,085	\$ 255,064	\$ 926,616 \$ 967,201
Ft. Belvoir	Fort Belvoir-South Courses	9	-	\$ -	-	\$ -	\$ 18,456	\$ -	\$ 201,062 \$ 369,296
Ft. Meade	Carlisle Barracks	18	5.2%	\$ 38,882	-	\$ -	\$ 24,527	\$ 126,978	\$ 401,874 \$ 715,879
Ft. Eustis	The Pines GC	27	-	\$ -	8.2%	\$ 13,675	\$ 19,610	\$ -	\$ 253,460 \$ 415,620
Ft. Lee	Cardinal GC	27	3.0%	\$ 8,795	-	\$ -	\$ 10,7%	\$ 24,085	\$ 450,572 \$ 562,772
NERO TOTALS		12							
Selfridge ANGB	Selfridge GC	18	12.3%	\$ 27,205	11.7%	\$ -	\$ -	\$ 155,509	\$ 226,994
Ft. Carson	Cheyenne Shadows	18	-	\$ -	4.8%	\$ 12,964	\$ 22,851	\$ 33,327	\$ 416,555 \$ 547,7765
Ft. Lewis	Fort Lewis GC	27	-	\$ -	12.4%	\$ 20,861	\$ 21,322	\$ 8,682	\$ 912,188 \$ 1,065,901
Ft. Riley Q	Custer Hill GC	18	-	\$ -	-	\$ -	\$ 9,279	\$ -	\$ 341,088 \$ 348,884
Dugway	Dugway GC	9	-	\$ -	46.6%	\$ 395	\$ 547	\$ -	\$ 147,530 \$ 155,930
Ft. Leavenworth	Trails West GC	18	10.7%	\$ 22,928	8.1%	\$ 12,098	\$ 17,605	\$ -	\$ 384,909 \$ 359,936
Ft. Leonard Wood	Piney Valley GC	18	2.6%	\$ 3,950	7.1%	\$ 10,216	\$ 12,631	\$ -	\$ 410,298 \$ 411,118
NWRO TOTALS		7							

FY 06 Army Golf

Garrison Name	Location Name	Number of Holes	Increased NIBD if Non-Maint. Labor is at Average		Increased NIBD if COGS Reduction to Meet Benchmark		Increased NIBD if Pro Shop COGS Equal Average		Overall Potential Increase NIBD		Total Potential NIBD	
			Non-Maint. Labor Reduction to Meet Benchmark	20.0%	Maint. Exp. Per Hole	\$21,000	Maint. Exp. Per Hole Equals Benchmark	\$21,000	Maint. Exp. Per Hole Equals Benchmark	\$21,000	Maint. Exp. Per Hole Equals Benchmark	\$21,000
Fort Shafter	Nagorski GC	9	7.3%	\$ 17,942	\$ -	\$ 35,220	\$ 127,983	\$ 273,171	\$ 356,093	\$ -	\$ 356,093	
Schofield Barracks	Leilehua GC	18	7.8%	\$ 72,231	\$ -	\$ 51,662	\$ 551,909	\$ 683,034	\$ 1,298,129	\$ -	\$ 1,298,129	
Fort Richardson	Moose Run GC	36	7.5%	\$ 34,383	\$ -	\$ 15,241	\$ -	\$ 453,921	\$ 696,457	\$ -	\$ 696,457	
Fort Wainwright	Chena Bend GC	18	-	\$ -	\$ -	\$ 15,426	\$ -	\$ 178,793	\$ 230,728	\$ -	\$ 230,728	
Camp Zama	Camp Zama GC	18	-	\$ -	\$ -	\$ 19,276	\$ -	\$ 641,545	\$ 2,258,425	\$ -	\$ 2,258,425	
PARO TOTALS			5	99								
Ft. Buchanan	Fort Buchanan GC	9	12.3%	\$ 41,297	\$ -	\$ 23,106	\$ 18,955	\$ 83,385	\$ 315,854	\$ -	\$ 315,854	
Redstone Arsenal	Redstone GC	27	-	\$ 609	\$ -	\$ 16,324	\$ -	\$ 579,365	\$ 791,919	\$ -	\$ 791,919	
Ft. Bragg	Stryker GC	18	0.4%	\$ 7,429	\$ 3.8%	\$ 14,033	\$ -	\$ 482,369	\$ 541,183	\$ -	\$ 541,183	
Ft. Bragg	Ryder GC	18	-	\$ 2,850	\$ 1.6%	\$ 12,483	\$ -	\$ 446,455	\$ 503,281	\$ -	\$ 503,281	
Ft. Campbell	Cole Park GC	18	15.2%	\$ 26,685	\$ -	\$ 16,549	\$ -	\$ 515,430	\$ 420,261	\$ -	\$ 420,261	
Ft. McPherson	Golfers Club	18	6.3%	\$ 14,999	\$ -	\$ 19,779	\$ -	\$ 439,548	\$ 615,340	\$ -	\$ 615,340	
Ft. Stewart	Hunter GC	18	5.0%	\$ 6,241	\$ 0.6%	\$ 12,605	\$ -	\$ 476,197	\$ 540,018	\$ -	\$ 540,018	
Ft. Stewart	Taylor's Creek GC	18	1.0%	\$ 991	\$ -	\$ 10,568	\$ -	\$ 406,880	\$ 480,285	\$ -	\$ 480,285	
Ft. Benning	Follow Me GC	36	-	\$ -	\$ -	\$ 10,813	\$ -	\$ 897,729	\$ 934,973	\$ -	\$ 934,973	
Ft. Gordon	Gordon Lakes GC	27	-	\$ -	\$ -	\$ 19,226	\$ -	\$ 603,320	\$ 799,630	\$ -	\$ 799,630	
Ft. Jackson	Fort Jackson GC	36	0.6%	\$ 2,934	\$ 1.4%	\$ 4,626	\$ -	\$ 58,443	\$ 903,797	\$ -	\$ 1,284,587	
Ft. Knox	Lindsey GC	18	4.5%	\$ 10,729	\$ -	\$ 19,206	\$ -	\$ 415,696	\$ 457,253	\$ -	\$ 457,253	
Ft. Rucker	Silver Wings GC	27	-	\$ -	\$ -	\$ 13,555	\$ -	\$ 687,690	\$ 768,521	\$ -	\$ 768,521	
SERO TOTALS			13	288								
Pine Bluff Arsenal	Pine Bluff GC	9	13.0%	\$ 3,111	\$ -	\$ -	\$ -	\$ 323,478	\$ 351,040	\$ -	\$ 351,040	
Ft. Hood	Clear Creek GC	27	5.3%	\$ 18,737	\$ -	\$ 16,528	\$ -	\$ 746,156	\$ 802,283	\$ -	\$ 802,283	
Ft. Polk	Warrior Hills GC	18	18.7%	\$ 29,024	\$ -	\$ 4,080	\$ -	\$ 349,784	\$ 386,554	\$ -	\$ 386,554	
Ft. Sam Houston	Fort Sam Houston	18	3.3%	\$ 18,342	\$ 3.3%	\$ 40,197	\$ 345,540	\$ 550,781	\$ 578,891	\$ -	\$ 578,891	
White Sands	White Sands GC	9	11.5%	\$ 14,454	\$ 0.9%	\$ 16,358	\$ -	\$ 238,305	\$ 306,517	\$ -	\$ 306,517	
Ft. Bliss	Underwood GC	18	-	\$ -	\$ -	\$ 36,959	\$ -	\$ 287,260	\$ 805,057	\$ -	\$ 805,057	
Ft. Sill	Cedar Lakes GC	18	-	\$ 18,694	\$ -	\$ 20,485	\$ -	\$ 362,304	\$ 467,812	\$ -	\$ 467,812	
Ft. Huachuca	Mountain View GC	18	-	\$ 9,040	\$ -	\$ 19,373	\$ -	\$ 443,094	\$ 528,967	\$ -	\$ 528,967	
SWRO TOTALS			9	135								
												\$ 4,488,027
												\$ 23,953,502
												\$ 34,439,371
												\$ 210,554
												\$ 744,503

Bowling Program

Benchmark Improvement Process

The table below displays the top and last row of the bowling charts that are on the pages that follow. It highlights the Army-wide impact of the listed Benchmarks. It is estimated that an additional \$10.2M in NIBD can be achieved if each of the listed Army bowling centers achieved the listed benchmarks.

The Lineage Benchmark (lines bowled per lane per day) is based on approximately the 25th percentile mark for the Army which equals 17 paid games per day per lane. The Potential NIBD Increase numbers are calculated individually, based on the proper location and category. The total Army-wide NIBD potential increase if all centers met the Lineage Benchmark is approximately \$4.8M.

In the Lane Fees Per Line benchmark, an additional \$2.9M in NIBD could be generated if this benchmark was met – charging an average of \$2.30 per game. Average Lane Fees Per Line are calculated from the net lane revenue, Lane Fees minus Discounts plus shoe rental income, and the installation reported lines bowled. Some managers may use discounting, such as free games, to attract new customers, which would then impact on their average overall charge per line bowled (lowering it) if free lines are not tracked and reported in the bowling benchmark data call. These discounts are noted in the financial records of each installation and can be checked individually, if desired.

The Total Potential NIBD for Army Bowling could be \$16.8M per year, an NIBD increase of \$10.2M if all benchmarks were met.

Please note that Food & Beverage information for Bowling Centers is located in the Food & Beverage section of this report.

Those with numbers under each benchmark column that are colored “green” have less than a 5 percent deviation from current NIBD. In other words, while not currently exceeding the benchmarks, a change to equal the benchmark would have a small dollar or percentage impact on their overall NIBD. Numbers in “yellow” have a 5-10 percent increase potential on the actual NIBD for each course, and those in “red” are costing themselves 10 percent or more of their current NIBD by not adjusting their programs to meet the stated benchmarks. Individual entries of \$0 are departments that meet or exceed the benchmark.

Highlights of Bowling Benchmark Improvement Process

NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met	Increased NIBD if Lane Fees Per Line Benchmark Met	Increased NIBD if Administrative Labor Per Lane Benchmark Met	Increased NIBD if Lane Operation Labor Per Lane Benchmark Met	Overall Potential Increase in NIBD
		17	\$2.30	\$4,308	35%	
\$ 6,628,012	14.7%	\$ 4,834,918	\$ 2,960,314	\$ 1,078,091	\$ 1,452,372	\$10,211,016

BUSINESS PROGRAMS CORPORATE STRATEGY

BOWLING BEST PRACTICES

Bowling best practices are extracted from the Business Programs Corporate Strategy and support IMCOM Benchmarks and the MWR-BOD Standards.

- Incorporate Management incentive plan
- Set Management performance standards and measurements
- Attend professional development based on ACTEDS Career Ladder and the Bowling Center Management Certification Program
- Develop strategic business and action plans including:
 - Equipment maintenance plan
 - Facility and equipment CPMC plan
 - Program marketing plan
- Meet food and beverage benchmarks and standards
- Use Prime Vendor
- Monitor competitive price surveys and make fee adjustments
- Set standard minimum fees
- Maintain appropriate staffing levels
- Meet BOD Standards:
 - 15 percent CONUS
 - 18 Percent OCONUS
- Incorporate events and promotions from FMWRC-BPSE, BPAA, Strike Ten, and USBC
- Aggressively pursue new bowlers through:
 - Standard leagues
 - Theme leagues – Ball clubs
 - Short leagues – 8 to 16 weeks
 - Open bowling – Family friendly
- Establish coaching programs to increase lineage, and foster youth bowling
- Comply with DOA internal controls by utilizing the standard management information system, RecTrac and appropriate bowling control system interface
- Use pre-numbered party and event contracts generated in RecTrac

INSTALLATION CENTER NAME	# OF LANES	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met	Increased NIBD if Lane Fees Per Line Benchmark Met	Increased NIBD if Administrative Labor Per Lane Benchmark Met	Increased NIBD if Lane Operation Labor Per Lane Benchmark Met	Overall Potential Increase in NIBD
				17	\$ 2.30	\$ 4,308	35%	
DDSP	6	\$ (3,711)	-9.6%	\$ 43,664	\$ 5,649	\$ -	\$ 16,472	\$ 65,785
DLA	6	\$ (3,711)	-9.6%					
Camp Darby	8	\$ (943)	-98.2%	\$ 5,943	\$ 32	\$ -	\$ -	\$ 5,976
Vicenza	10	\$ 67,959	90.0%	\$ 45,118	\$ 21,789	\$ -	\$ -	\$ 66,907
Dexheim	8	\$ 49,863	30.3%	\$ 49,463	\$ 7,152	\$ -	\$ -	\$ 56,615
Weisbaden	6	\$ 13,872	13.1%	\$ 22,652	\$ 2,649	\$ -	\$ -	\$ 25,302
Baumholder	22	\$ 73,027	11.9%	\$ 167,390	\$ 10,573	\$ -	\$ 59,748	\$ 237,712
Hessen	32	\$ 166,051	24.4%	\$ 254,452	\$ 8,404	\$ 82,539	\$ 41,859	\$ 387,253
Giessen	12	\$ 88,710	48.4%	\$ 87,598	\$ 13,098	\$ -	\$ 20,742	\$ 121,439
Friedberg	10	\$ 5,078	1.3%	\$ 96,106	\$ 4,312	\$ -	\$ 22,867	\$ 123,285
Illesheim	8	\$ (30,092)	-17.8%	\$ 30,120	\$ 18,244	\$ -	\$ -	\$ 48,365
Ansbach	18	\$ (5,566)	-1.7%	\$ 60,241	\$ 25,974	\$ -	\$ 51,182	\$ 137,397
Bamberg	24	\$ (12,522)	-17.6%	\$ 170,195	\$ 3,422	\$ -	\$ -	\$ 173,618
Kessler/Schweinfurt	24	\$ 87,269	30.4%	\$ 82,153	\$ 30,022	\$ -	\$ 13,777	\$ 125,952
Stuttgart	24	\$ (55,268)	-6.9%	\$ 32,718	\$ 127,850	\$ 49,364	\$ 111,846	\$ 321,778
Grafenwoehr	24	\$ 19,547	5.9%	\$ 207,982	\$ 10,661	\$ -	\$ 15,292	\$ 233,934
Hohenfels	16	\$ 55,331	11.8%	\$ 73,191	\$ 19,994	\$ 48,739	\$ 16,225	\$ 158,150
Vilseck	24	\$ 67,104	23.3%	\$ 95,220	\$ 3,076	\$ -	\$ -	\$ 98,296
Heidelberg	32	\$ 280,145	17.5%	\$ 91,755	\$ 65,173	\$ 224,171	\$ 5,571	\$ 386,670
Manheim-Coleman	10	\$ 169,007	22.5%	\$ 44,068	\$ 10,210	\$ 30,907	\$ 37,779	\$ 112,754
Manheim-BFV	32	\$ (17,427)	-2.4%	\$ 227,792	\$ 39,297	\$ 49,516	\$ 83,501	\$ 360,810
Darmstadt	14	\$ 60,749	12.0%	\$ 68,860	\$ 65,173	\$ 45,010	\$ 42,288	\$ 156,158
EURO	402	\$ 1,013,107	11.2%					
Camp Humphreys	16	\$ 122,412	67.0%	\$ -	\$ 55,961	\$ -	\$ -	\$ 55,961
Camp Long	6	\$ (38,060)	-34.6%	\$ 31,204	\$ 3,047	\$ -	\$ 22,938	\$ 57,189
Camp Walker	12	\$ 109,131	23.7%	\$ 7,327	\$ 20,713	\$ -	\$ 74,157	\$ 102,197
Camp Carroll	4	\$ 129,944	74.5%	\$ 18,704	\$ 7,584	\$ -	\$ -	\$ 26,287
K-16	6	\$ 1,422	5.5%	\$ 23,332	\$ -	\$ -	\$ 96	\$ 23,428
Yongsan	32	\$ 10,445	1.1%	\$ 1,713	\$ -	\$ 81,335	\$ -	\$ 83,047
Camp Casey	14	\$ 220,174	32.4%	\$ -	\$ 71,349	\$ -	\$ 9,920	\$ 81,269
Camp Hovey	8	\$ 6,970	7.5%	\$ 36,695	\$ 13,452	\$ -	\$ 25,084	\$ 75,231
Camp Stanley	12	\$ 23,958	12.7%	\$ 37,245	\$ 43,275	\$ -	\$ -	\$ 80,520
Camp Red Cloud	10	\$ 278,483	42.2%	\$ 26,159	\$ 32,576	\$ -	\$ 52,228	\$ 110,962
KORO	126	\$ 847,884	23.6%					
Aberdeen	20	\$ 16,801	5.6%	\$ 134,842	\$ 15,418	\$ 8,500	\$ -	\$ 158,760
Monmouth	20	\$ 63,661	20.3%	\$ 11,371	\$ 53,188	\$ -	\$ 8,500	\$ 73,059
Drum	24	\$ 70,018	15.5%	\$ 38,549	\$ 75,929	\$ 4,557	\$ -	\$ 119,035
Dix	24	\$ 101,584	17.6%	\$ 159,182	\$ -	\$ 1,142	\$ -	\$ 160,324
Detrick	4	\$ 12,544	25.8%	\$ 34,783	\$ 112	\$ -	\$ -	\$ 34,895
West Point	10	\$ 35,609	23.2%	\$ 25,294	\$ -	\$ -	\$ -	\$ 25,294
Myer	20	\$ 123,588	22.0%	\$ -	\$ 123,284	\$ -	\$ -	\$ 123,284
Belvoir	24	\$ 146,055	16.9%	\$ 30,871	\$ -	\$ 45,900	\$ -	\$ 76,772
Meade	36	\$ 132,183	11.2%	\$ 23,539	\$ 17,524	\$ 23,939	\$ 66,793	\$ 131,795
Hamilton	8	\$ 57,024	21.0%	\$ 29,224	\$ -	\$ -	\$ -	\$ 29,224
Carlisle Barracks	6	\$ 38,341	16.9%	\$ -	\$ 4,207	\$ -	\$ 5,361	\$ 9,567
Eustis	24	\$ (17,915)	-3.2%	\$ 3,696	\$ 36,869	\$ 15,237	\$ -	\$ 55,802
Story	6	\$ 15,393	9.1%	\$ 6,915	\$ 28,695	\$ -	\$ 20,782	\$ 56,392
Lee	24	\$ 78,173	9.6%	\$ -	\$ -	\$ -	\$ -	\$ -
Monroe	12	\$ (23,050)	-7.3%	\$ 132,897	\$ -	\$ 48,705	\$ -	\$ 181,603
NERO	262	\$ 850,010	12.5%					13

INSTALLATION CENTER NAME	# OF LANES	NIBD	NIBD %	Increased NIBD if Lineage Benchmark Met	Increased NIBD if Lane Fees Per Line Benchmark Met	Increased NIBD if Administrative Labor Per Lane Benchmark Met	Increased NIBD if Lane Operation Labor Per Lane Benchmark Met	Overall Potential Increase in NIBD
				17	\$ 2.30	\$ 4,308	35%	
Selfridge	8	\$ 35,833	15.1%	\$ 44,226	\$ 12,595	\$ -	\$ -	\$ 56,821
Tooele	8	\$ 9,224	36.3%	\$ 19,619	\$ 6,431	\$ -	\$ -	\$ 26,051
Carson	36	\$ 21,689	2.4%	\$ 52,939	\$ 87,917	\$ -	\$ -	\$ 140,855
Lewis	40	\$ 107,593	11.8%	\$ 22,207	\$ 130,360	\$ 505	\$ 48,284	\$ 201,355
Mc Coy	8	\$ 40,255	67.0%	\$ 13,751	\$ 28,918	\$ -	\$ -	\$ 42,669
Riley	40	\$ (64,875)	-13.5%	\$ 204,560	\$ 35,225	\$ -	\$ -	\$ 239,785
Dugway	12	\$ 2,773	10.8%	\$ 41,597	\$ 2	\$ -	\$ -	\$ 41,600
Leavenworth	16	\$ (33,557)	-9.7%	\$ 38,531	\$ 1,717	\$ 10,953	\$ -	\$ 51,201
Leonard Wood	40	\$ 229,744	17.6%	\$ 133,856	\$ -	\$ -	\$ -	\$ 133,856
NWRO	208	\$ 348,677	8.2%					
Shafter	22	\$ 159,634	14.8%	\$ -	\$ 85,187	\$ -	\$ 124,260	\$ 209,447
Schofield Barracks	46	\$ 353,513	19.5%	\$ -	\$ 85,208	\$ -	\$ 351,947	\$ 437,154
Tripler	6	\$ 23,247	53.4%	\$ -	\$ 1,018	\$ -	\$ 3,709	\$ 4,727
Wheeler	8	\$ 69,775	21.6%	\$ -	\$ 17,773	\$ -	\$ 44,823	\$ 62,596
KMC	6	\$ 29,929	13.4%	\$ 21,586	\$ 8,982	\$ 5,193	\$ -	\$ 35,761
Wainwright	32	\$ (10,431)	-4.5%	\$ 153,673	\$ -	\$ -	\$ -	\$ 153,673
Segami Depot	6	\$ 2,114	99.5%	\$ 41,912	\$ 1,622	\$ -	\$ -	\$ 43,533
Camp Zama	18	\$ 113,085	27.9%	\$ 69,600	\$ 33,498	\$ -	\$ -	\$ 103,098
PARO	144	\$ 740,865	18.0%					
Buchanan	18	\$ 15,671	3.6%	\$ 7,903	\$ -	\$ 54,337	\$ -	\$ 62,240
Redstone	32	\$ 250,773	20.8%	\$ -	\$ 58,895	\$ -	\$ 23,092	\$ 81,987
Bragg-Dragon	24	\$ 224,899	26.8%	\$ -	\$ -	\$ 33,262	\$ 250	\$ 33,512
Bragg-Airborne	24	\$ 73,120	14.3%	\$ 96,254	\$ -	\$ -	\$ 18,855	\$ 115,109
Campbell	32	\$ 30,819	3.6%	\$ 175,162	\$ -	\$ -	\$ -	\$ 175,162
McPherson	8	\$ (122,516)	-35.6%	\$ 40,770	\$ 4,689	\$ 46,525	\$ 2,618	\$ 94,602
Stewart-Hunter	16	\$ (25,734)	-14.3%	\$ 76,129	\$ -	\$ 11,992	\$ -	\$ 88,120
Stewart Lanes	12	\$ (17,140)	-18.4%	\$ -	\$ 47,585	\$ -	\$ -	\$ 47,585
Stewart-Marne	36	\$ 111,789	12.7%	\$ -	\$ 143,088	\$ 66,001	\$ -	\$ 209,090
Benning-Main	24	\$ 84,641	18.2%	\$ 137,606	\$ 21,327	\$ -	\$ -	\$ 158,932
Benning-Mall	24	\$ 129,098	18.8%	\$ 72,285	\$ 20,245	\$ 52,511	\$ -	\$ 145,040
Gordon	24	\$ 225,937	17.6%	\$ -	\$ 83,618	\$ -	\$ 9,525	\$ 93,144
Jackson-Century	24	\$ 86,359	12.1%	\$ 71,597	\$ -	\$ -	\$ -	\$ 71,597
Jackson-Ivy	14	\$ 83,804	19.7%	\$ -	\$ -	\$ 26,243	\$ -	\$ 26,243
Knox	24	\$ 108,405	14.0%	\$ -	\$ 89,323	\$ -	\$ -	\$ 89,323
Rucker	20	\$ 27,256	9.9%	\$ 102,883	\$ -	\$ -	\$ -	\$ 102,883
SERO	356	\$ 1,287,181	12.9%					
McAlester	4	\$ 2,442	79.9%	\$ 12,948	\$ 804	\$ -	\$ -	\$ 13,751
Sierra	6	\$ 3,613	2.9%	\$ 15,279	\$ 19,142	\$ -	\$ -	\$ 34,422
Hood	48	\$ 701,030	40.2%	\$ -	\$ 46,868	\$ -	\$ -	\$ 46,868
Irwin	20	\$ 124,953	16.5%	\$ 73,172	\$ 44,635	\$ -	\$ -	\$ 117,807
Polk	24	\$ 60,694	11.0%	\$ 26,686	\$ 78,807	\$ -	\$ -	\$ 105,494
Sam Houston	24	\$ 56,021	14.0%	\$ -	\$ 89,559	\$ -	\$ -	\$ 89,559
White Sands	10	\$ 27,138	6.1%	\$ 84,969	\$ 5,989	\$ -	\$ -	\$ 90,958
Yuma	6	\$ 101,906	22.4%	\$ 12,573	\$ 25,072	\$ -	\$ -	\$ 37,645
Bliss	52	\$ 287,250	21.9%	\$ 22,088	\$ 212,933	\$ -	\$ -	\$ 235,021
Sill	36	\$ 133,554	23.0%	\$ 178,332	\$ -	\$ -	\$ -	\$ 178,332
Huachuca/BB & BG	24	\$ 67,994	7.9%	\$ -	\$ 109,414	\$ 2,909	\$ -	\$ 112,323
SWRO	260	\$ 1,543,999	21.2%					
ARMY TOTALS	1,764	\$ 6,628,012	14.7%	\$ 4,834,918	\$ 2,960,314	\$ 1,078,091	\$ 1,452,372	\$ 10,211,016

INSTALLATION CENTER NAME	# OF LANES	NIBD	NIBD %	Actual Lines Per Day	Additional (Annual) Lines to Meet Benchmark	Increased NIBD if Lineage Benchmark Met	Increase in Average Fee Per Line to Reach Benchmark	Increased NIBD if Lane Fees Per Line Benchmark Met	G1 Labor Per Lane Over Benchmark	Increased NIBD if Administrative Labor Per Lane Benchmark Met	Lane Op Labor (45) Per Lane Over Benchmark	Increased NIBD if Lane Operation Labor Per Lane Benchmark Met	Overall Potential Increase in NIBD	
DDSP	6	\$ (3,711)	-9.6%	4.9	25,060	\$ 43,664	\$ 0.56	\$ 5,649		\$ -	\$ 2,745	\$ 16,472	\$ 65,785	
DLA	6	\$ (3,711)	-9.6%											
Camp Darby	8	\$ (943)	-98.2%	0.9	2,831	\$ 5,943	\$ 0.20	\$ 32		\$ -	\$ -	\$ -	\$ -	\$ 5,976
Vicenza	10	\$ 67,959	90.0%	7.3	32,211	\$ 45,118	\$ 0.90	\$ 21,789		\$ -	\$ -	\$ -	\$ -	\$ 66,907
Dexheim	8	\$ 49,863	30.3%	2.7	38,164	\$ 49,463	\$ 1.00	\$ 7,152		\$ -	\$ -	\$ -	\$ -	\$ 56,615
Weisbaden	6	\$ 13,872	13.1%	10.2	10,618	\$ 22,652	\$ 0.17	\$ 2,649		\$ -	\$ -	\$ -	\$ -	\$ 25,302
Baumholder	22	\$ 73,027	11.9%	7.1	79,219	\$ 167,390	\$ 0.19	\$ 10,573		\$ -	\$ 2,716	\$ 59,748	\$ 237,712	
Hessen	32	\$ 166,051	24.4%	7.0	115,852	\$ 254,452	\$ 0.10	\$ 8,404	\$ 32,579	\$ 82,539	\$ 1,308	\$ 41,859	\$ 387,253	
Giessen	12	\$ 88,710	48.4%	4.7	52,847	\$ 87,598	\$ 0.64	\$ 13,098		\$ -	\$ 1,729	\$ 20,742	\$ 121,439	
Friedberg	10	\$ 5,078	1.3%	2.9	50,914	\$ 96,106	\$ 0.41	\$ 4,312		\$ -	\$ 2,287	\$ 2,867	\$ 123,285	
Illesheim	8	\$ (30,092)	-17.8%	7.1	24,151	\$ 30,120	\$ 1.05	\$ 18,244		\$ -	\$ -	\$ -	\$ -	\$ 48,365
Ansbach	18	\$ (5,566)	-1.7%	9.5	35,113	\$ 60,241	\$ 0.58	\$ 25,974		\$ -	\$ 2,843	\$ 51,182	\$ 137,397	
Bamberg	24	\$ (12,522)	-17.6%	3.0	80,909	\$ 170,195	\$ 0.20	\$ 3,422		\$ -	\$ -	\$ -	\$ -	\$ 173,618
Kessler/Schweinfurt	24	\$ 87,269	30.4%	11.3	42,230	\$ 82,153	\$ 0.35	\$ 30,022		\$ -	\$ 574	\$ 13,777	\$ 125,952	
Stuttgart	24	\$ (55,268)	-6.9%	14.0	26,228	\$ 32,718	\$ 1.05	\$ 127,850	\$ 32,057	\$ 49,364	\$ 4,660	\$ 111,846	\$ 321,778	
Grafenwoehr	24	\$ 19,547	5.9%	5.4	100,457	\$ 207,982	\$ 0.23	\$ 10,661		\$ -	\$ 637	\$ 15,292	\$ 233,934	
Hohenfels	16	\$ 55,331	11.8%	10.5	37,195	\$ 73,191	\$ 0.33	\$ 19,994	\$ 33,046	\$ 48,739	\$ 1,014	\$ 16,225	\$ 158,150	
Vilseck	24	\$ 67,104	23.3%	10.1	42,317	\$ 95,220	\$ 0.05	\$ 3,076		\$ -	\$ -	\$ -	\$ -	\$ 98,296
Heidelberg	32	\$ 280,145	17.5%	12.8	49,329	\$ 91,755	\$ 0.44	\$ 65,173	\$ 37,005	\$ 224,171	\$ 174	\$ 5,571	\$ 386,670	
Manheim-Coleman	10	\$ 169,007	22.5%	1.9	53,795	\$ 44,068	\$ 1.48	\$ 10,210	\$ 33,091	\$ 30,907	\$ 3,778	\$ 37,779	\$ 112,754	
Manheim-BFV	32	\$ (17,427)	-2.4%	5.2	137,669	\$ 227,792	\$ 0.65	\$ 39,297	\$ 31,547	\$ 49,516	\$ 2,609	\$ 83,501	\$ 360,810	
Darmstadt	14	\$ 60,749	12.0%	9.2	39,647	\$ 68,860	\$ 0.56	\$ 65,173	\$ 33,215	\$ 45,010	\$ 3,021	\$ 42,288	\$ 156,158	
EURO	402	\$ 1,013,107	11.2%											
Camp Humphreys	16	\$ 122,412	67.0%	20.4	0	\$ -	\$ 0.54	\$ 55,961		\$ -	\$ -	\$ -	\$ -	\$ 55,961
Camp Long	6	\$ (38,060)	-34.6%	6.4	15,754	\$ 31,204	\$ 0.32	\$ 3,047		\$ -	\$ 3,823	\$ 22,938	\$ 57,189	
Camp Walker	12	\$ 109,131	23.7%	16.0	3,747	\$ 7,327	\$ 0.34	\$ 20,713		\$ -	\$ 6,180	\$ 74,157	\$ 102,197	
Camp Carroll	4	\$ 129,944	74.5%	8.8	11,227	\$ 18,704	\$ 0.63	\$ 7,584		\$ -	\$ -	\$ -	\$ -	\$ 26,287
K-16	6	\$ 1,422	5.5%	8.1	9,562	\$ 23,332	\$ -	\$ -	\$ 32,542	\$ 81,335	\$ -	\$ -	\$ -	\$ 23,428
Yongsan	32	\$ 10,445	1.1%	16.9	738	\$ 1,713	\$ -	\$ -	\$ 2,542		\$ -	\$ -	\$ -	\$ 83,047
Camp Casey	14	\$ 220,174	32.4%	27.0	0	\$ -	\$ 0.55	\$ 71,349		\$ -	\$ 709	\$ 9,920	\$ 81,269	
Camp Hovey	8	\$ 6,970	7.5%	8.0	22,531	\$ 36,695	\$ 0.67	\$ 13,452		\$ -	\$ 3,136	\$ 25,084	\$ 75,231	
Camp Stanley	12	\$ 23,958	12.7%	9.3	31,655	\$ 31,245	\$ 1.12	\$ 43,275		\$ -	\$ -	\$ -	\$ -	\$ 80,520
Camp Red Cloud	10	\$ 278,483	42.2%	11.9	17,496	\$ 26,159	\$ 0.80	\$ 32,576		\$ -	\$ 5,223	\$ 52,228	\$ 110,962	
KORO	126	\$ 847,884	23.6%											

INSTALLATION CENTER NAME	# OF LANES	NIBD %	NIBD	Actual Lines Per Day	Additional (Annual) Lines Per Meet Bench Mark	Increased NIBD if Lineage Benchmark Met	Increase in Average Fee Per Line to Reach Benchmark	Increased NIBD if Lane Fees Per Line Benchmark Met	G1 Labor Per Lane Over Benchmark	Increased NIBD if Administrative Labor Per Lane Benchmark Met	Lane Op Labor (45) Per Lane Over Benchmark	Overall Potential Increase in NIBD		
												\$2.30	\$4,308	35%
Aberdeen	20	\$ 16,801	5.6%	7.7	66,638	\$ 134,842	\$ 0.28	\$ 15,418	\$ 425	\$ 8,500	\$ -	\$ -	\$ 158,760	
Monmouth	20	\$ 63,661	20.3%	16.1	6,303	\$ 11,371	\$ 0.50	\$ 53,188	\$ -	\$ 425	\$ 8,500	\$ -	\$ 73,059	
Drum	24	\$ 70,018	15.5%	14.0	23,877	\$ 38,549	\$ 0.69	\$ 75,929	\$ 190	\$ 4,557	\$ -	\$ -	\$ 119,035	
Dix	24	\$ 101,564	17.6%	10.5	50,073	\$ 159,182	\$ -	\$ 48	\$ 1,142	\$ -	\$ -	\$ -	\$ 160,324	
Derrick	4	\$ 12,544	25.8%	6.1	15,209	\$ 34,783	\$ 0.01	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ 34,895	
West Point	10	\$ 35,669	23.2%	13.3	9,372	\$ 25,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,294	
Myer	20	\$ 123,588	22.0%	21.7	0	\$ 0.79	\$ 123,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,284	
Belvoir	24	\$ 146,055	16.9%	15.8	10,178	\$ 30,871	\$ -	\$ 1,913	\$ 45,900	\$ -	\$ -	\$ -	\$ 76,772	
Meade	36	\$ 132,183	11.2%	16.2	10,620	\$ 23,539	\$ 0.08	\$ 17,524	\$ 6665	\$ 23,939	\$ 1,855	\$ 66,793	\$ 131,795	
Hamilton	8	\$ 57,024	21.0%	12.7	12,182	\$ 29,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,224	
Carlisle Barracks	6	\$ 38,341	16.9%	17.4	0	\$ 0.12	\$ 4,207	\$ -	\$ -	\$ 893	\$ 5,361	\$ -	\$ 9,567	
Eustis	24	\$ (17,915)	-3.2%	16.8	1,820	\$ 3,696	\$ 0.27	\$ 36,869	\$ 6335	\$ 15,237	\$ -	\$ -	\$ 55,802	
Story	6	\$ 15,393	9.1%	13.3	6,515	\$ 6,915	\$ 124	\$ 28,695	\$ -	\$ -	\$ 3,464	\$ -	\$ 20,782	
Lee	24	\$ 78,173	9.6%	18.1	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Monroe	12	\$ (23,050)	-7.3%	6.4	44,086	\$ 132,897	\$ -	\$ -	\$ 4,059	\$ 48,705	\$ -	\$ -	\$ 181,603	
NERO	262	\$ 850,010	12.5%											
Selfridge	8	\$ 35,833	15.1%	7.2	26,734	\$ 44,226	\$ 0.65	\$ 12,595	\$ -	\$ -	\$ -	\$ -	\$ 56,821	
Tooele	8	\$ 9,224	36.3%	7.3	12,210	\$ 19,619	\$ 0.69	\$ 6,431	\$ -	\$ -	\$ -	\$ -	\$ 26,051	
Carson	36	\$ 21,689	2.4%	14.7	29,136	\$ 52,939	\$ 0.48	\$ 87,917	\$ -	\$ -	\$ -	\$ -	\$ 140,855	
Lewis	40	\$ 107,593	11.8%	16.1	12,801	\$ 22,207	\$ 0.57	\$ 130,360	\$ 13	\$ 505	\$ 1,207	\$ 48,284	\$ 201,355	
Mc Coy	8	\$ 40,255	67.0%	13.8	8,937	\$ 13,751	\$ 0.76	\$ 28,918	\$ -	\$ -	\$ -	\$ -	\$ 42,669	
Riley	40	\$ (64,875)	-13.5%	8.0	106,152	\$ 204,560	\$ 0.37	\$ 35,225	\$ -	\$ -	\$ -	\$ -	\$ 239,785	
Dugway	12	\$ 2,773	10.8%	3.3	18,090	\$ 41,597	\$ 0.00	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 41,600	
Leavenworth	16	\$ (33,557)	-9.7%	13.7	16,933	\$ 38,531	\$ 0.02	\$ 1,717	\$ 685	\$ 10,933	\$ -	\$ -	\$ 51,201	
Leonard Wood	40	\$ 229,744	17.6%	13.5	50,458	\$ 133,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,856	
NWRO	208	\$ 348,677	8.2%											
Shafer	22	\$ 159,634	14.8%	31.6	0	\$ -	\$ 0.35	\$ 85,187	\$ -	\$ 5,648	\$ 124,260	\$ 209,447		
Schofield Barracks	46	\$ 353,513	19.5%	25.7	0	\$ 0.20	\$ 85,208	\$ -	\$ 7,651	\$ 351,947	\$ 437,154			
Tripler	6	\$ 23,247	53.4%	24.5	0	\$ -	\$ 0.07	\$ 1,018	\$ -	\$ 618	\$ 3,709	\$ 4,727		
Wheeler	8	\$ 69,775	21.6%	22.1	0	\$ -	\$ 0.29	\$ 17,773	\$ -	\$ 5,603	\$ 44,823	\$ 62,596		
KMC	6	\$ 29,939	13.4%	12.0	11,029	\$ 21,586	\$ 0.34	\$ 8,982	\$ 866	\$ 5,193	\$ -	\$ -	\$ 35,761	
Wainwright	32	\$ (10,431)	-4.5%	7.8	55,813	\$ 153,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,673	
Segami Depot	6	\$ 2,114	99.5%	0.7	34,083	\$ 41,912	\$ 1,07	\$ 1,622	\$ -	\$ -	\$ -	\$ -	\$ 43,533	
Camp Zama	18	\$ 113,085	27.9%	10.9	38,457	\$ 69,600	\$ 0.49	\$ 33,498	\$ -	\$ -	\$ -	\$ -	\$ 103,098	
PARO	144	\$ 740,865	18.0%											

INSTALLATION CENTER NAME	# OF LANES	NIBD %	Actual Lines Per Day	Additional (Annual) Lines to Meet Benchmark	Increased NIBD if Lineage Benchmark Met	Increase in Average Fee Per Line to Reach Benchmark	Increased NIBD if Lane Fees Per Line Benchmark Met	G1 Labor Per Lane Over Benchmark	Increased NIBD if Administrative Labor Per Lane Met	Lane Op Labor (45) Per Lane Over Benchmark	Lane Op Labor (45) Per Lane Over Benchmark Net	Overall Potential Increase in NIBD
Buchanan	18	\$ 15,671	3.6%	16.4	\$ 3,133	\$ 7,903	\$ -	\$ 3,019	\$ 54,337	\$ -	\$ 62,240	
Redstone	32	\$ 250,773	20.8%	17.2	0	\$ -	\$ 0.33	\$ 58,895	\$ -	\$ 722	\$ 23,092	\$ 81,987
Bragg-Dragon	24	\$ 224,899	26.8%	22.0	0	\$ -	\$ -	\$ 1,386	\$ 33,262	\$ 10	\$ 250	\$ 33,512
Bragg-Airborne	24	\$ 73,120	14.3%	12.3	38,643	\$ 96,254	\$ -	\$ -	\$ -	\$ 786	\$ 18,855	\$ 115,109
Campbell	32	\$ 30,819	3.6%	11.4	65,020	\$ 175,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,162
McPherson	8	\$ (122,516)	-35.6%	8.7	19,675	\$ 40,770	\$ 0.23	\$ 4,689	\$ 5,816	\$ 46,525	\$ 327	\$ 2,618
Stewart-Hunter	16	\$ (25,734)	-14.3%	10.4	31,304	\$ 76,129	\$ -	\$ 749	\$ 11,992	\$ -	\$ -	\$ 88,120
Stewart Lanes	12	\$ (17,140)	-18.4%	18.1	0	\$ -	\$ 1.09	\$ 47,585	\$ -	\$ -	\$ -	\$ 47,585
Stewart-Marne	36	\$ 111,789	12.7%	20.0	0	\$ -	\$ 0.54	\$ 143,088	\$ 1,833	\$ 66,001	\$ -	\$ 209,090
Benning-Main	24	\$ 84,641	18.2%	8.7	68,658	\$ 137,606	\$ 0.30	\$ 21,327	\$ -	\$ -	\$ -	\$ 158,932
Benning-Mail	24	\$ 129,098	18.8%	13.1	34,036	\$ 72,285	\$ 0.18	\$ 20,245	\$ 2,188	\$ 52,511	\$ -	\$ 145,040
Gordon	24	\$ 225,937	17.6%	27.4	0	\$ -	\$ 0.35	\$ 83,618	\$ -	\$ 397	\$ 9,525	\$ 93,144
Jackson-Century	24	\$ 86,359	12.1%	14.0	25,883	\$ 71,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,597
Jackson-Ivy	14	\$ 83,804	19.7%	19.9	0	\$ -	\$ 0.55	\$ 1,875	\$ 26,243	\$ -	\$ -	\$ 26,243
Knox	24	\$ 108,405	14.0%	18.7	0	\$ -	\$ 0.55	\$ 89,323	\$ -	\$ -	\$ -	\$ 89,323
Rucker	20	\$ 27,256	9.9%	9.7	44,339	\$ 102,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,883
SERO	356	\$ 1,287,181	12.9%									
McAlester	4	\$ 2,442	79.9%	2.9	7,342	\$ 12,948	\$ 0.54	\$ 804	\$ -	\$ -	\$ -	\$ 13,751
Sierra	6	\$ 3,613	2.9%	8.6	14,706	\$ 15,279	\$ 1.26	\$ 19,142	\$ -	\$ -	\$ -	\$ 34,422
Hood	48	\$ 701,030	40.2%	26.8	0	\$ -	\$ 0.10	\$ 46,868	\$ -	\$ -	\$ -	\$ 46,868
Irwin	20	\$ 124,953	16.5%	11.1	42,131	\$ 73,172	\$ 0.56	\$ 44,635	\$ -	\$ -	\$ -	\$ 117,807
Polk	24	\$ 60,694	11.0%	15.2	15,617	\$ 26,686	\$ 0.59	\$ 78,807	\$ -	\$ -	\$ -	\$ 105,494
Sam Houston	24	\$ 56,021	14.0%	18.8	0	\$ -	\$ 0.66	\$ 89,559	\$ -	\$ -	\$ -	\$ 89,559
White Sands	10	\$ 27,138	6.1%	4.2	44,758	\$ 84,969	\$ 0.40	\$ 5,989	\$ -	\$ -	\$ -	\$ 90,958
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Bliss	52	\$ 287,250	21.9%	16.2	13,910	\$ 22,088	\$ 0.71	\$ 212,933	\$ -	\$ -	\$ -	\$ 235,021
Sill	36	\$ 133,554	23.0%	11.3	74,836	\$ 178,332	\$ -	\$ 0.54	\$ 109,414	\$ 121	\$ -	\$ 178,332
Huachuca/BB & BG	24	\$ 67,994	7.9%	23.2	0	\$ -	\$ 0.54	\$ 2,909	\$ -	\$ -	\$ -	\$ 112,323
SWRO	260	\$ 1,543,999	21.2%									
ARMY TOTALS	1,764	\$ 6,628,012	14.7%					\$ 4,834,918	\$ 2,960,314	\$ 1,078,091		\$ 1,452,372
												\$ 10,211,016

Food & Beverage

Benchmark Improvement Process

The summary tables on the next page illustrate the adopted benchmarks for COGs, Labor, and Other Operating Expenses for Army Snack Bars, Dining Room, Regular Bar, and Catered Food. The pages that follow the summary are the Benchmark Improvement Process results for each activity in those departments that had sufficient information to be listed.

Due to the number of activities involved in each department, this section contains breakouts by program, rather than region.

The Potential Total Additional NIBD from the four listed Army Food & Beverage departments is \$19.4M. With the current reported NIBD for FY 06 of \$16.4M, the total NIBD if these departments hit their benchmarks would be approximately \$35.8M.

Please note that we did not go back to each installation to obtain data such as labor that was not reported in the financial statements. This is important because many of the smaller programs did not charge labor or other operating expenses to specific food and beverage departments. Therefore, departments with little or no labor or other expenses listed may show that they are green, but that is simply because we do not know what the real numbers were. Conversely, if all labor is assigned to just one department then it could be “red” merely because those expenses were not assigned to the proper department.

For any but the smallest activities, it is critical that expenses be assigned against departments that have sales. If not done, it is almost impossible for managers, commanders, or anyone else to determine if an activity is losing money in certain departments.

The primary value of this Benchmark Improvement Process for managers of food and beverage operations is that it allows managers to take a good hard look at where increases to earnings may be available by simply aligning themselves with the benchmarks, which are already met by up to 50 percent of their comparable managers. As overhead and administrative expenses in these activities are not generally transferred to individual departments, we are only able to benchmark certain departments within food and beverage activities, such as Snack Bars, Bars, Dining Rooms, & Catering.

Highlights of Food & Beverage Benchmark Improvement Process

NIBD	NIBD %	Increased NIBD if COGS Equalled Benchmark	Increased NIBD if Labor Equalled Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total Additional NIBD
Dining Room	\$ 1,051,055	2.3%	\$ 1,391,167	\$ 5,798,019	\$ 3,271,723
Catering	\$ 6,861,027	30.1%	\$ 705,714	\$ 1,541,507	\$ 768,607
Regular Bar	\$ 6,360,746	35.5%	\$ 594,038	\$ 1,590,031	\$ 830,283
Snack Bar	\$ 2,197,357	10.9%	\$ 602,026	\$ 1,941,782	\$ 403,207
TOTAL	\$ 16,470,185		\$ 3,292,945	\$ 10,871,339	\$ 5,273,819
					\$ 19,438,291

ARMY FOOD & BEVERAGE BEST PRACTICES

FB&E best practices are extracted from the Business Programs Corporate Strategy and support IMCOM Benchmarks and the MWR-BOD Standards.

- Identify the customer's wants and needs then exceed them.
- Develop and implement a Strategic Business Plan and Action Plan. Monitor and revise operational business plans for improvement in all aspects of the FB&E experience.
- Ensure Manager's performance standards are based on the business programs' performance drivers and incorporated into business plans, scorecards and checklists.
- Ensure Business Program Managers and staff attend personal and professional development training annually.
- Management Incentive Plans (MIP) are required for all Business Programs General Managers. MIPs will be developed and implemented in conjunction with the FY08 budget cycle.
- Identify, track, and control Operating Expenses (COGS, Labor, OOE).
- Control labor (size/mix of full-time, part-time, and flex/on-call staff).
- Review and update policies and pricing on catering and special events, quarterly.
- Review, analyze, and update Bingo Programs on a recurring basis.
- Offer prices and services competitive with the local market and consistent with the cost of delivering your product. Management must conduct an Annual Competitive Price Survey (FB&E)
- Fully utilize MIS software. All activities should make maximum use of Army standard point of sale (POS) systems: RecTrac, Micros.
- Develop - Perform IMCOM Corporate Strategy Internal Control Checklists quarterly, for best results.
- Fully support the mandatory requirements for the Prime Vendor program.
- Achieve an NIBD of:
 - 10 percent for Dining
 - 15 percent for Snack bar
 - 35 percent for Bar
 - 30 percent for Catering
 - 20 percent for Bingo
- Achieve an overall standard NIBD of eight percent.

FY 06 F&B Dining Room

FACILITY NAME	NIBD	NIBD %	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
			37.0%	39.0%	9.0%	
OFFICERS' CLUBS TOTAL	(\$519,446)	-10.0%	\$294,540	\$1,011,074	\$339,859	\$ 1,645,480
COMMUNITY CLUBS TOTAL	(\$295,268)	-1.7%	\$696,042	\$2,221,189	\$2,462,145	\$ 5,379,387
NCO/ENLISTED CLUBS TOTAL	(\$38,500)	-6.2%	\$58,883	\$84,020	\$5,202	\$ 148,105
FBE TOTAL	\$1,760,306	10.2%	\$333,115	\$1,568,730	\$462,255	\$ 2,364,110
THEME OPERATIONS TOTAL	\$0	0.0%	\$0	\$0	\$0	\$ -
GOLF TOTAL	\$143,963	3.3%	\$8,587	\$913,007	\$2,263	\$ 923,858
BOWLING TOTAL	\$0	0.0%	\$0	\$0	\$0	\$ -
Adjusted Army Total:	\$1,051,055	2.3%	\$1,391,167	\$5,798,019	\$3,271,723	\$ 10,460,940

FY 06 F&B Catered Food

FACILITY NAMES	NIBD	NIBD %	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
			31.0%	34.0%	6.0%	
OFFICERS' CLUBS TOTAL	\$2,798,142	41.1%	\$86,195	\$162,511	\$0	\$ 248,707
COMMUNITY CLUBS TOTAL	\$2,042,101	29.6%	\$252,058	\$753,714	\$229,792	\$ 1,235,567
NCO/ENLISTED CLUBS TOTAL	\$0	0.0%	\$0	\$0	\$0	\$0
FBE TOTAL	\$1,941,874	23.1%	\$341,140	\$505,778	\$497,098	\$ 1,344,021
THEMES	\$21,645	16.1%	\$0	\$0	\$13,200	\$ 13,200
BOWLING	\$0	0.0%				
GOLF TOTAL	\$205	0.0%	\$18,809	\$105,755	\$28,516	\$ 153,081
Adjusted Army Total:	\$6,861,027	30.1%	\$705,714	\$1,541,507	\$768,607	\$ 3,015,836

FY 06 F&B Regular Bar

FACILITY NAMES	NIBD	NIBD %	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
			24%	27.0%	4.0%	
OFFICERS' CLUBS TOTAL	\$172,607	23.1%	\$15,426	\$115,568	\$32,797	\$ 163,794
COMMUNITY CLUBS TOTAL	\$2,362,301	36.2%	\$117,200	\$857,421	\$286,961	\$ 1,261,606
NCO/ENLISTED CLUBS TOTAL	\$95,052	30.4%	\$14,142	\$7,751	\$8,996	\$ 30,890
FBE TOTAL	\$2,518,461	36.2%	\$229,866	\$229,201	\$455,145	\$ 914,225
THEME OPERATIONS TOTAL	\$51,823	28.6%		\$ 15,098	\$ 5,031	\$ 20,130
GOLF TOTAL	\$241,055	20.6%	\$114,832	\$319,510		\$ 434,348
BOWLING TOTAL	\$919,447	45.8%	\$102,571	\$45,482	\$41,353	\$ 189,410
Adjusted Army Total:	\$6,360,746	35.5%	\$594,038	\$1,590,031	\$830,283	\$ 3,014,402

FY 06 F&B Snack Bar

FACILITY NAMES	NIBD	NIBD %	Increased NIBD if COGS Equalized Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
			38.0%	35.0%	7.0%	
BOWLING (12 LANES OR LESS)	\$50,729	1.7%	\$145,524	\$491,250	\$66,900	\$ 703,698
BOWLING (13 LANES OR MORE)	\$1,240,704	13.7%	\$194,093	\$657,491	\$131,759	\$ 983,347
GOLF	\$475,196	9.4%	\$95,946	\$603,292	\$97,546	\$ 796,790
CLUBS	\$114,747	62.9%	\$50,223	\$72,583	\$13,373	\$ 136,190
FB&E	\$315,981	15.6%	\$111,711	\$105,690	\$67,824	\$ 285,231
Adjusted Army Total:	\$2,197,357	10.9%	\$602,026	\$1,941,782	\$403,207	\$ 2,947,114

FY 06 F&B Dining Room

FACILITY NAME	REGION	LOC	NIBD	NIBD %	Difference Dining Room COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Dining Room Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total NIBD
											9.0%
OFFICERS' CLUBS											
DGSC-Richmond-Officers Club	DLA	LR-1B	(\$40,447)	-62.9%	12.3%	\$ 7,319	63.9%	\$ 41,053	5.3%	\$ 3,434	\$ 51,806
Ft. Myer's Officer's Club	NERO	RA-4F	(\$161,133)	-20.7%	\$ -	26.6%	\$ 206,870	11.9%	\$ 92,171	\$ 299,042	
Ft. McNair Officer's Club	NERO	RA-4G	(\$51,335)	-102.4%	37.2%	\$ 18,490	77.6%	\$ 38,881	3.2%	\$ 1,614	\$ 58,986
Wainwright Hall	NERO	RA-4K	(\$4,961)	-9.8%	\$ -	50.9%	\$ 25,729	\$ -	\$ -	\$ 25,729	
Ft. Belvoir Officer's Club	NERO	RE-10	(\$653,306)	-96.1%	36.4%	\$ 242,857	63.2%	\$ 429,837	12.9%	\$ 87,635	\$ 760,330
Redstone - Soldantentube	SERO	DW-16	(\$39,960)	-16.0%	\$ -	25.9%	\$ 64,433	24.2%	\$ 60,263	\$ 124,696	
Ft. Bragg Officer's Club	SERO	FB-30	\$53,553	5.9%	2.0%	\$ 15,144	11.4%	\$ 103,525	1.7%	\$ 15,089	\$ 133,759
Ft. Jackson Officer's Club	SERO	TM-01	\$457,006	25.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Hood Officer's Club	SWRO	FH-72	(\$99,868)	-234.4%	\$ -	236.5%	\$ 100,746	37.3%	\$ 15,896	\$ 116,645	
Ft. Bliss Officer's Club	SWRO	TC-01	\$21,821	4.1%	2.1%	\$ 10,730	\$ -	\$ 11.9%	\$ 63,756	\$ 74,487	
COMMUNITY CLUBS											
Livorno Club	EURO	VA-LK	(\$5,017)	-12.7%	12.8%	\$ 4,209	\$ -	\$ -	32.2%	\$ 12,703	\$ 16,912
Patch Community Club	EURO	ZC-PC	(\$6,726)	-11.1%	43.8%	\$ 26,443	\$ -	\$ -	21.6%	\$ 13,063	\$ 39,506
Mannheim Top Hat/Wingers	EURO	ZG-CF	\$3,119	0.3%	\$ -	14.2%	\$ 164,796	0.7%	\$ 8,712	\$ 173,508	
Landstuhl Community Club	EURO	ZG-LD	\$44,589	23.0%	3.5%	\$ 6,831	\$ -	\$ -	\$ -	\$ -	\$ 6,831
Escape Club/Wingers	EURO	ZG-SN	(\$5,030)	-1.0%	4.3%	\$ 22,041	11.5%	\$ 59,392	0.3%	\$ 1,461	\$ 82,894
Tommy D's	KORO	KD-P8	\$27,806	8.2%	5.7%	\$ 19,387	3.4%	\$ 11,473	\$ -	\$ -	\$ 30,860
Alaska Mining Co.	KORO	KD-R4	(\$23,289)	-2.5%	2.6%	\$ 24,008	21.0%	\$ 193,697	\$ -	\$ -	\$ 217,705
Henry's	KORO	KL-EH	(\$42,182)	-17.2%	3.7%	\$ 8,988	28.3%	\$ 69,274	0.3%	\$ 689	\$ 78,952
Hilltop Club	KORO	KL-EJ	\$21,491	48.7%	\$ -	13.9%	\$ 52,209	\$ -	\$ -	\$ -	\$ 52,209
Pusan Club	KORO	KL-EM	(\$136,248)	-45.3%	3.9%	\$ 11,697	50.4%	\$ 151,449	6.1%	\$ 18,195	\$ 181,341
Commiskey's Club	KORO	KM-S2	\$45,125	3.0%	5.7%	\$ 86,247	10.8%	\$ 164,160	\$ -	\$ -	\$ 250,407
Hovey Borderline Café	KORO	KN-7F	(\$79,979)	-66.6%	\$ -	77.4%	\$ 92,946	4.4%	\$ 5,226	\$ 98,1172	
Mitchells	KORO	KN-7K	(\$123,566)	-23.6%	2.4%	\$ 12,734	43.9%	\$ 229,811	\$ -	\$ -	\$ 242,545
Cp Casey Warrior's Club	KORO	KN-Y3	(\$138,213)	-27.0%	2.9%	\$ 14,792	43.7%	\$ 223,929	\$ -	\$ -	\$ 238,722
Lane Hall	NERO	DP-45	(\$2,478)	-2.4%	5.9%	\$ 5,963	15.0%	\$ 15,288	\$ -	\$ -	\$ 21,252
Club Dix	NERO	Fl-21	\$6,928	1.9%	10.9%	\$ 35,071	7.6%	\$ 27,331	\$ -	\$ -	\$ 62,402
West Point Club	NERO	PA-01	(\$53,343)	-14.9%	12.8%	\$ 39,407	26.3%	\$ 93,855	\$ -	\$ -	\$ 133,262
Spates Hall Community Club	NERO	RA-4J	\$11,933	13.2%	\$ -	17.8%	\$ 16,036	1.9%	\$ 1,733	\$ 17,769	
Ft. Belvoir Community Club	NERO	RE-20	(\$107,807)	-55.0%	25.7%	\$ 48,861	48.0%	\$ 94,071	\$ -	\$ -	\$ 142,933
Fort Meade Community Club	NERO	RI-AL	(\$64,443)	-27.1%	4.8%	\$ 9,005	34.1%	\$ 81,013	11.7%	\$ 27,857	\$ 117,875
Ft. Eustis Community Club	NERO	TG-EC	(\$47,447)	-10.5%	4.1%	\$ 18,016	19.7%	\$ 89,148	2.5%	\$ 11,154	\$ 118,318
Hawaii - Ikee Lani	PARO	QB-CS	(\$69,532)	32.4%	\$ -	\$ -	\$ -	\$ -	56.2%	\$ 1,269,053	\$ 1,269,054
Hawaii - Nehelani Club	PARO	QB-ZS	(\$151,347)	-8.9%	\$ -	\$ -	\$ -	\$ -	58.9%	\$ 996,215	\$ 996,215
Japan - Kure Harbor Club	PARO	QJ-CA	\$42,277	54.6%	\$ -	\$ -	\$ -	\$ -	0.2%	\$ 186	\$ 186
Japan - Sagami Lounge	PARO	QJ-CD	\$87,348	55.1%	3.3%	\$ 5,275	\$ -	\$ -	\$ -	\$ -	\$ 5,275
Japan - Zama Community Club	PARO	QJ-CZ	\$283,041	38.3%	3.6%	\$ 26,064	\$ -	\$ -	\$ -	\$ -	\$ 26,064
Japan - Coral Cove Club	PARO	QJ-ZM	\$128,083	41.2%	2.4%	\$ 7,521	\$ -	\$ -	10.9%	\$ 33,761	\$ 41,282

FY 06 F&B Dining Room

FACILITY NAME	REGION	LOC	NIBD	NIBD %	Difference Dining Room COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Dining Room Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
											9.0%
Ft. Buchanan Community Club	SERO	AC-64	\$13,865	1.7%	15.2%	\$ 126,615	\$ -	\$ -	2.6%	\$ 6,652	\$ 126,615
Igloo Club	SERO	DM-02	\$38,920	15.3%	14.4%	\$ 36,502	\$ -	\$ -	3.2%	\$ 6,705	\$ 43,153
Hideaway Club	SERO	FP-48	(\$43,293)	-20.8%	-	\$ 79,501	\$ -	\$ -	7.6%	\$ 21,461	\$ 86,206
Ft. Sam Houston NCO Club	SERO	HE-45	(\$64,423)	-22.8%	6.7%	\$ 18,292	25.0%	\$ 70,765	7.6%	\$ 20,543	\$ 110,519
Follow Me Officer's Club	SERO	TB-FA	(\$30,051)	-4.5%	-	\$ -	26.3%	\$ 175,576	3.1%	\$ -	\$ 196,120
Landview Club	SWRO	DN-2J	\$43,041	19.1%	4.4%	\$ 9,850	\$ -	\$ -	-	\$ -	\$ 9,850
Eagle's Nest	SWRO	EH-03	\$31,540	19.8%	11.7%	\$ 16,813	\$ -	\$ -	0.0%	\$ 65	\$ 16,877
Frontier Club	SWRO	OD-06	\$100,243	14.4%	7.5%	\$ 44,167	1.3%	\$ 9,049	\$ -	\$ -	\$ 53,216
Ft. Bliss - Crossroads Club	SWRO	TC-18	\$17,596	77.8%	-	\$ -	\$ -	\$ -	13.2%	\$ 2,985	\$ 2,985
Ft. Huachuca - La hacienda	SWRO	TZ-BE	(\$47,832)	-31.4%	7.5%	\$ 11,245	37.0%	\$ 56,420	2.4%	\$ 3,729	\$ 71,395
NCO/ENLISTED CLUBS											
Ft. Bragg NCO Club		FB-50	(\$38,500)	-6.2%	10.2%	\$ 58,883	13.5%	\$ 84,020	0.8%	\$ 5,202	\$ 148,105
FB&E											
McCully Club	EURO	WH-5A	\$7,172	31.8%	29.0%	\$ 6,414	\$ -	\$ -	-	\$ -	\$ 6,414
Amelia Earhart's Club	EURO	WH-5E	(\$38,900)	-28.2%	20.7%	\$ 28,180	27.5%	\$ 37,909	\$ -	\$ -	\$ 66,089
Strassburg Club	EURO	WH-8U	\$12,733	32.1%	-	\$ -	\$ -	\$ -	0.4%	\$ 173	\$ 173
Tower View	EURO	ZF-31	(\$102,223)	-60.5%	27.0%	\$ 44,297	57.6%	\$ 97,180	\$ -	\$ -	\$ 141,478
TGI Fridays	EURO	ZG-34	(\$157,149)	-10.6%	2.7%	\$ 39,502	28.4%	\$ 422,583	\$ -	\$ -	\$ 462,086
Top of the Bay	NERO	DA-60	(\$14,350)	-2.9%	3.8%	\$ 18,506	17.9%	\$ 88,372	\$ -	\$ -	\$ 106,878
Monmouth - Gibbs Hall	NERO	DP-56	(\$356,631)	-174.6%	-	\$ -	177.8%	\$ 363,007	15.5%	\$ 31,729	\$ 394,738
Picatinny - Mulligans	NERO	DS-28	\$27,356	78.2%	-	\$ -	\$ -	\$ -	6.5%	\$ 2,269	\$ 2,269
NERO	FG-12	\$156,288	21.8%	4.3%	\$ 27,215	\$ -	\$ -	\$ -	-	\$ -	\$ 27,215
NERO	RJ-60	\$12,494	9.2%	-	\$ -	11.4%	\$ 15,407	\$ -	13.1%	\$ 17,758	\$ 33,165
Leot View Community Center	NERO	TD-01	\$16,411	36.5%	-	\$ -	\$ -	\$ -	-	\$ -	\$ -
NERO	TQ-AL	\$18,737	17.3%	5.7%	\$ 6,040	\$ -	\$ -	\$ -	-	\$ -	\$ 6,040
FT. Lee-Regimental Club	NERO	TQ-BL	\$123,510	7.7%	0.4%	\$ 7,239	\$ -	\$ -	8.3%	\$ 134,063	\$ 141,303
Lee Club	NERO	TQ-CL	(\$34,466)	-50.7%	20.9%	\$ 11,240	58.9%	\$ 40,013	\$ -	\$ 51,254	\$ 51,254
Lee Club (MTSS)	NERO	TQ-DL	\$232,122	11.9%	-	\$ -	\$ -	\$ -	5.4%	\$ 105,083	\$ 105,083
Elkhorn Conference Ctr	NWRO	FD-11	\$68,305	24.3%	-	\$ -	1.9%	\$ 5,291	0.2%	\$ 581	\$ 5,872
Ft. Lewis - American Lake Club	NWRO	FM-21	(\$127,949)	-35.2%	5.8%	\$ 21,013	35.2%	\$ 127,827	9.6%	\$ 34,956	\$ 183,797
Ft. Lewis - Madigan Café	NWRO	FM-22	\$51,880	41.5%	-	\$ -	\$ -	\$ -	-	\$ -	\$ -
Riley's Restaurant/Event Ctr	NWRO	FU-55	(\$27,084)	-57.2%	48.7%	\$ 22,986	14.5%	\$ 6,848	9.3%	\$ 4,394	\$ 34,228
Dugway Club	NWRO	OC-02	\$46,478	15.6%	-	\$ -	3.3%	\$ 9,923	1.4%	\$ 4,135	\$ 14,058
Tropics Food & Beverage	PARO	QB-RT	\$20,683	29.0%	19.0%	\$ 13,548	\$ -	\$ -	\$ -	\$ -	\$ 13,548
Sportman's Lodge	SERO	FC-2G	\$105,916	23.7%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 06 F&B Dining Room

FACILITY NAME	REGION	LOC	NIBD	NIBD %	Difference Dining Room COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark 37.0%	Difference Dining Room Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark 39.0%	Potential Total Additional NIBD	
									Difference Oth Op Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark 9.0%
Ft. Stewart - Club Stewart	SERO	FW-CC	\$57,935	9.9%	\$ -	\$ -	11.3%	\$ 65,642	\$ -	\$ 65,642
Ft. Stewart - Hunter Club	SERO	FW-HC	\$64,945	23.3%	\$ -	\$ -	0.7%	\$ 2,046	\$ -	\$ 2,046
Ft. Gordon-The Signal Café	SERO	TH-35	\$24,765	12.3%	0.9%	\$ 1,828	8.1%	\$ 16,348	\$ -	\$ 18,176
Ft. Gordon-The Gordon Club	SERO	TH-36	\$198,658	15.1%	4.3%	\$ 50,286	\$ -	\$ -	\$ 29,034	\$ 79,320
Ft. Gordon-The Court Yard	SERO	TH-38	\$60,730	17.5%	\$ -	\$ -	153.7%	\$ 10,227	10.3%	\$ 15,628
Audie Murphy	NWRO	TW-14	(\$8,091)	-121.6%	\$ -	\$ -	\$ -	\$ -	\$ 682	\$ 10,911
Ft. Jackson-NCO Club	SERO	TM-N1	\$793,281	31.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Knox - Leaders Club	SERO	TN-S2	\$246,585	33.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Rucker - Aviators Landing	SERO	TU-02	\$42,078	6.0%	2.3%	\$ 14,251	1.9%	\$ 13,338	8.6%	\$ 60,100
Ft. Polk - Sports America	SWRO	FT-28	\$12,482	6.3%	1.5%	\$ 2,928	7.1%	\$ 14,047	0.2%	\$ 415
Yuma - Cactus Café	SWRO	OE-04	\$356,760	33.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,390
Fort Bliss - Conference Center	SWRO	TC-13	\$402	0.2%	3.3%	\$ 7,664	8.2%	\$ 19,182	3.4%	\$ 8,000
GOLF										
Camp Walker	KORO	KL_BS	(\$106,845)	-10.8%	0.1%	\$ 1,268	29.6%	\$ 292,094	\$ -	\$ 293,362
Sung Nam	KORO	KM-M7	(\$57,382)	-4.1%	\$ -	\$ -	27.3%	\$ 377,625	\$ -	\$ 377,626
Camp Casey	KORO	KN-6X	(\$21,930)	-7.2%	\$ -	\$ -	27.7%	\$ 84,482	\$ -	\$ 84,482
Ft. Belvoir	NERO	RE-81	\$56,557	7.2%	0.5%	\$ 3,800	12.6%	\$ 99,064	\$ -	\$ 102,864
Camp Zama	PARO	QJ-GC	\$244,795	55.8%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bliss	SWRO	TC-30	\$16,314	4.0%	\$ -	\$ -	14.8%	\$ 59,741	\$ -	\$ 59,741
Ft. Huachuca	SWRO	TZ-BF	\$12,454	33.2%	9.5%	\$ 3,519	\$ -	\$ -	6.0%	\$ 2,263
OFFICERS' CLUBS TOTAL			(\$519,446)	-10.0%				\$1,011,074		\$339,859
COMMUNITY CLUBS TOTAL			(\$295,268)	-1.7%				\$2,221,189		\$2,462,145
NC/ENLISTED CLUBS TOTAL			(\$38,500)	-6.2%				\$84,020		\$5,202
FBE TOTAL			\$1,760,306	10.2%				\$1,568,730		\$462,255
THEME OPERATIONS TOTAL			\$0	0.0%				\$0		\$0
GOLF TOTAL			\$143,963	3.3%				\$913,007		\$2,263
BOWLING TOTAL			\$0	0.0%				\$0		\$0
Adjusted Army Total:			\$1,051,055	2.3%				\$1,391,167		\$3,271,723
										\$5,798,019
										\$10,460,940

FY 06 F&B Regular Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %
DGSC-Richmond/Center Rest.	DLA	LR-01	\$4,472	76.3%
Fort Myer's Officer's Club	NERO	RA-4F	(\$16,748)	-29.2%
Ft. Belvoir Officer's Club	NERO	RE-10	\$107,640	30.0%
Redstone Officer's & Civilians	SERO	DW-13	(\$17,054)	-44.5%
Ft. Bragg Officer's Club	SERO	FB-30	\$65,434	36.7%
Ft. Jackson Officer's Club	SERO	TM-01	\$17,395	40.0%
Ft. Hood Officer's Club	SWRO	FH-72	\$927	50.2%
Ft. Bliss Officer's Club	SWRO	TC-01	\$10,541	16.8%

OFFICERS' CLUBS

	Difference Regular Bar COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Regular Bar Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
		24%		27.0%		4.0%	
COMMUNITY CLUBS							
Livorno Community Club	EURO	VA-LK	(\$8,224)	-14.3%	4.7%	\$ 2,702	47%
Club Veneto	EURO	VA-VS	\$102,835	34.2%	0.3%	\$ 1,005	8.0%
Katterbach Club	EURO	XG-3C	\$36,844	64.9%	-	\$ -	14.2%
Brussels Club	EURO	YM-EU	(\$4,708)	-13.0%	37.9%	\$ 10,253	-
Chievres Club	EURO	YM-VE	\$17,959	36.2%	-	\$ 3,735	0.5%
Kelley Community Club	EURO	ZC-MC	\$82	0.1%	-	\$ 15,578	7.6%
Patch Community Club	EURO	ZC-PC	\$87,562	66.4%	-	\$ -	4,330
Robinson Barracks Club	EURO	ZC-RC	(\$20,182)	-67.8%	-	\$ 48,447	-
Yesterday's - Vilseck	EURO	ZF-56	\$82,278	62.3%	-	\$ -	48,449
Village Pavilion	EURO	ZG-32	\$28,695	31.1%	-	\$ -	-
Recovery Room	EURO	ZG-33	\$26,999	70.2%	2.2%	\$ 845	25%
Mannheim Top Hat/Wingers	EURO	ZG-CF	\$99,800	39.6%	-	\$ 409	1%
The Cove	EURO	ZG-CG	\$112,586	55.9%	-	\$ -	5.7%
Armstrongs	EURO	ZG-LA	\$75,306	61.8%	-	\$ -	5.7%
Kazabra Club	EURO	ZG-LB	\$223,041	62.6%	-	\$ -	5.7%
Landstuhl Community Club	EURO	ZG-LD	\$34,279	35.3%	-	\$ 6,690	16%
Landstuhl Oasis Club	EURO	ZG-LI	\$118,405	82.9%	-	\$ -	0.1%
Escape Club/Wingers	EURO	ZG-SN	\$46,401	42.4%	3.9%	\$ 4,272	-
Tradewinds	EURO	ZG-TN	(\$19,062)	-121.2%	7.9%	\$ 1,246	142%
Tommy D's	KORO	KD-P8	\$12,297	9.3%	1.7%	\$ 2,190	38%
Alaska Mining Company	KORO	KD-R4	(\$39,607)	-15.4%	-	\$ 31,963	68%
Camp Long	KORO	KD-S4	(\$5,419)	-185.0%	11.6%	\$ 323	224%
Henry's	KORO	KL-EH	\$60	0.1%	-	\$ 16,498	0.0%
Hilltop Club	KORO	KL-EJ	\$17,980	6.7%	-	\$ 84,600	44%
Pusan Club	KORO	KL-EM	(\$18,605)	-21.6%	-	\$ 42,613	58%
Hideaway Club	KORO	KL-ER	(\$10,778)	-8.2%	-	\$ 62,661	57%
East Gate Club	KORO	KM-R6	\$5,030	79.7%	-	\$ -	0.2%

FY 06 F&B Regular Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	FY 06 F&B Regular Bar				Increased NIBD if Oth Op Exp Equalized Benchmark 4.0%	Potential Total Additional NIBD
					Difference Regular Bar COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Regular Bar Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark		
					24%	27.0%				
Camp Market	KORO	KM-R9	\$587	72.1%	\$ -	\$ -	312%	\$ 45,823	0.1%	\$ 0
Yon-In	KORO	KM-P5	(\$11,235)	-259.1%	\$ -	\$ -	55%	\$ 28,284	\$ -	\$ 45,826
K-16 Club	KORO	KM-P7	(\$1,986)	-3.1%	\$ -	\$ -	19%	\$ 6,363	\$ -	\$ 28,285
Commisky's Club	KORO	KM-S2	\$26,611	33.3%	\$ -	\$ -	11%	\$ 9,283	\$ -	\$ 6,863
Hovey Borderline Café	KORO	KN-7F	\$41,288	57.1%	\$ -	\$ -	102%	\$ 63,881	28.2%	\$ -
Mitchells	KORO	KN-7K	\$97,996	44.8%	\$ -	\$ -	15%	\$ 111%	14.3%	\$ 1,302
CP Essavons Comm Club	KORO	KN-9E	(\$4,173)	0.0%	\$ -	\$ -	12%	\$ 11,742	1.8%	\$ 18,693
Cp LaGuardia Boat House	KORO	KN-9F	(\$2,746)	0.0%	\$ -	\$ -	102%	\$ 3,144	3.3%	\$ 5,213
Cp Casey Warrior's Club	KORO	KN-Y3	\$55,408	50.5%	\$ -	\$ -	4%	\$ 1,302	\$ 13.781	\$ 77,663
Club Dix	NERO	Fl-21	\$211,880	54.7%	3.0%	\$ 11,742	\$ -	\$ -	\$ 6,951	\$ 1,302
West Point Club	NERO	PA-01	\$49,352	79.1%	5.0%	\$ 3,144	\$ -	\$ -	\$ 2,069	\$ 1,302
Spates Hall Community Club	NERO	RA-4J	(\$40,828)	-83.7%	\$ -	\$ -	102%	\$ 63,881	28.2%	\$ 1,302
Ft. Belvoir Community Club	NERO	RE-20	\$53,914	53.7%	\$ -	\$ -	15%	\$ 12	\$ -	\$ 1,302
Fort Meade Community Club	NERO	RI-AL	\$99	55.3%	\$ -	\$ -	12%	\$ -	\$ -	\$ 1,302
Ft. Hamilton Community Club	NERO	RK-26	\$95,908	39.7%	0.6%	\$ 1,519	\$ -	\$ -	\$ 7.2%	\$ 1,302
Ft. Eustis Community Club	NERO	TG-EC	\$58,166	22.5%	11.4%	\$ 28,005	\$ -	\$ -	\$ 20.8%	\$ 1,302
NWRO	DX-01	(\$29,906)	-138.5%	0.0%	\$ -	\$ -	171%	\$ 72,952	18.9%	\$ 1,302
Arsenal Club	PARO	QB-CS	(\$256)	0.0%	\$ -	\$ -	10%	\$ -	\$ 4,073	\$ 1,302
Hawaii - Ikeia Lani	PARO	QB-ZS	\$1,511	0.0%	\$ -	\$ -	10%	\$ -	\$ -	\$ 1,302
Hawaii - Nehelani Club	PARO	QB-ZS	\$1,511	0.0%	\$ -	\$ -	10%	\$ -	\$ -	\$ 1,302
Alaska - Last Frontier Club	PARO	QD-52	(\$42)	-0.3%	6.5%	\$ 986	28%	\$ 2,348	10.6%	\$ 1,609
Alaska - Down Under	PARO	QD-54	\$24,280	23.1%	6.5%	\$ 5,939	5%	\$ 1,760	14.3%	\$ 15,053
Japan - Kure Harbor Club	PARO	QJ-CA	\$16,969	78.5%	\$ -	\$ -	10%	\$ -	\$ -	\$ 22,752
Japan - Sagami Lounge	PARO	QJ-CD	\$8,025	68.8%	\$ -	\$ -	6.4%	\$ 749	\$ -	\$ 749
Japan - Hob Nob Inn	PARO	QJ-CS	\$20,563	71.8%	\$ -	\$ -	3.2%	\$ -	\$ 927	\$ 927
Japan - Zama Community Club	PARO	QJ-CZ	\$162,067	66.8%	\$ -	\$ -	1.2%	\$ -	\$ 3,007	\$ 3,007
Japan - Coral Cove Club	PARO	QJ-ZM	\$37,563	73.3%	\$ -	\$ -	2.7%	\$ -	\$ 1,369	\$ 1,369
Ft. Buchanan Community Club	SERO	AC-64	\$74,327	69.5%	\$ -	\$ -	111%	\$ 12,444	\$ -	\$ 12,445
Igloo Club	SERO	DM-02	(\$5,148)	-63.2%	\$ -	\$ -	100%	\$ 1,088	13.1%	\$ 13,905
Challenger Bingo	SERO	DW-23	\$2,798	63.6%	11.1%	\$ 482	\$ -	\$ 2,067	14.3%	\$ 6,222
Hideaway Club	SERO	FP-48	\$36,865	38.9%	8.8%	\$ 8,228	1%	\$ 300	\$ -	\$ 4,268
Ft. Sam Houston	SERO	HE-45	\$41,408	42.2%	1.3%	\$ 1,088	\$ -	\$ -	2.3%	\$ 990
Ft. Benning - Brew Pub	SERO	TB-NG	\$253,637	50.9%	4.2%	\$ 20,845	\$ -	\$ -	1.2%	\$ 1,445
Afterhours Club	SWRO	DN-6R	\$3,925	13.1%	7.3%	\$ 1,790	16%	\$ -	1.2%	\$ 27,067
Eagle's Nest	SWRO	EH-03	\$15,220	35.7%	15.8%	\$ 6,646	\$ -	\$ -	2.3%	\$ 8,126
Frontier Club	SWRO	OD-06	\$10,919	67.1%	2.3%	\$ 373	\$ -	\$ -	2.0%	\$ 6,977
Observation Post (2)	SWRO	TV-B9	\$49,091	46.9%	3.8%	\$ 3,577	\$ -	\$ -	3.8%	\$ 7,603
Ft. Hauchuca - La hacienda	SWRO	TZ-BE	\$26,962	38.5%	\$ -	\$ -	13.0%	\$ 9,101	\$ -	\$ 4,457
NCO/ENLISTED CLUBS										
Ft. Bragg NCO Club	SERO	FB-50	\$83,623	30.7%	4.4%	\$ 11,991	7%	\$ 6,514	2.9%	\$ 26,433
Patton's Inn	SWRO	FH-79	\$11,429	28.4%	5.4%	\$ 2,152	9%	\$ 1,237	2.7%	\$ 4,457

FY 06 F&B Regular Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Regular Bar COGS to Benchmark	Increased NIBD if COGS Equaled Benchmark	Difference Regular Bar Labor to Benchmark	Increased NIBD if Labor Equaled Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equaled Benchmark	Potential Total Additional NIBD	
					24%	24%	27.0%	27.0%	4.0%	4.0%	4.0%	
FB&E												
Rheinlander Club Anex	EURO	WH-30	\$24,444	60.8%	7.8%	\$ 3,142	\$ -	\$ -	\$ -	\$ -	\$ 3,142	
McCullly Club	EURO	WH-5A	(\$16,357)	-263.9%	\$ -	316%	\$ 67,343	\$ -	\$ -	\$ -	\$ 67,346	
American Arms Club	EURO	WH-5C	\$1,603	3.7%	\$ 1,151	46%	\$ 14,251	\$ -	\$ -	\$ -	\$ 15,402	
Amelia Earth's Café'	EURO	WH-5E	\$14,507	31.0%	\$ -	19%	\$ 4,233	\$ -	\$ -	\$ -	\$ 4,233	
Wiesbaden Catering Center	EURO	WH-5G	\$1,860	6.6%	\$ 3,541	28%	\$ 4,443	\$ -	\$ -	\$ -	\$ 7,984	
Strassburg Club	EURO	WH-8U	\$20,379	46.5%	\$ -	10%	\$ 1,678	\$ -	\$ -	\$ -	\$ 1,678	
International Club	EURO	WH-D2	\$15,401	28.7%	\$ -	10%	\$ 1,901	7.2%	\$ 3,858	\$ -	\$ 5,760	
Rotterdam	EURO	YM-TD	\$5,602	9.3%	25.2%	\$ 14,799	6%	\$ 1,274	5.7%	\$ 3,420	\$ 19,493	
Tower View	EURO	ZF-31	\$1,370	32.8%	\$ 828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 829	
Getaway Lounge	EURO	ZF-45	\$9,980	15.5%	4.2%	\$ 2,629	26%	\$ 8,973	\$ -	\$ -	\$ 11,603	
TG! Fridays	EURO	ZG-34	\$72,759	30.0%	\$ -	18%	\$ 20,143	3.5%	\$ 8,619	\$ -	\$ 28,763	
Ft. Monmouth - Gibbs Hall	NERO	DP-56	\$53,099	36.4%	2.7%	\$ 3,931	7%	\$ 3,383	\$ -	\$ -	\$ 7,314	
Tobyhana	NERO	EG-10	\$8,465	38.8%	0.9%	\$ 192	2%	\$ 100	3.7%	\$ 817	\$ 1,109	
The Commons/Winners Circle	NERO	FG-12	\$39,133	25.6%	8.2%	\$ 11,731	0%	\$ 148	12.9%	\$ 19,707	\$ 31,585	
Derrick CAC	NERO	HC-22	\$1,326	8.8%	24.8%	\$ 3,704	4%	\$ 208	7.3%	\$ 1,095	\$ 5,007	
Walter Reed	NERO	HH-RR	\$23,173	21.2%	13.1%	\$ 14,114	12%	\$ 5,198	\$ -	\$ -	\$ 19,312	
Ft. Lee	NERO	TQ-AL	\$174,498	29.3%	\$ -	1%	\$ 1,570	17.6%	\$ 104,609	\$ -	\$ 106,179	
Ft. Lee	NERO	TQ-CL	\$71,414	45.4%	2.8%	\$ 4,465	\$ -	\$ -	3.4%	\$ 5,397	\$ 9,862	
Ft. Carson - Extremes	NWRO	FD-01	(\$11,776)	-12.5%	6.3%	\$ 5,805	16%	\$ 6,495	35.9%	\$ 33,873	\$ 46,174	
Ft. Carson - Elkhorn	NWRO	FD-11	\$10,784	38.9%	12.0%	\$ 2,923	1%	\$ 104	\$ -	\$ -	\$ 3,027	
Outer Limits Sports Bar	NWRO	FL-5E	\$117,761	42.1%	8.3%	\$ 23,059	\$ -	\$ -	2.6%	\$ 7,404	\$ 30,464	
Ft. Lewis - American Lake Club	NWRO	FM-21	\$9,477	12.5%	3.6%	\$ 2,727	30%	\$ 13,104	\$ -	\$ -	\$ 15,831	
Ft. Lewis - Madigant Café	NWRO	FM-22	\$33,535	68.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ft. Lewis - Club North	NWRO	FM-23	\$175,641	56.6%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
McCoy's	NWRO	FN-21	\$507,216	45.3%	3.0%	\$ 33,724	\$ -	\$ -	8.5%	\$ 95,512	\$ 129,236	
Riley's Restaurant/Event Ctr	NWRO	FU-55	\$7,890	50.1%	4.3%	\$ 636	\$ -	\$ -	\$ -	\$ -	\$ 636	
Ft. Riley Event Center	NWRO	FU-59	\$38,825	53.5%	\$ -	\$ -	\$ -	\$ -	1.8%	\$ 1,323	\$ 1,323	
Dugway Club	NWRO	OC-02	(\$78)	-0.2%	1.8%	\$ 934	25%	\$ 6,618	18.5%	\$ 9,485	\$ 17,037	
Sodium Rest.	NWRO	TP-57	(\$15,143)	-43.1%	4.8%	\$ 1,335	86%	\$ 34,310	3.2%	\$ 1,142	\$ 36,788	
Tropics Food and Beverage	PARO	QB-RT	\$14,430	68.6%	6.2%	\$ 1,310	\$ -	\$ -	\$ -	\$ -	\$ 1,310	
Ft. Greely	PARO	QE-4X	\$22,293	56.1%	17.1%	\$ 6,791	\$ -	\$ -	\$ -	\$ -	\$ 6,791	
Anniston - Driving Range	SERO	DB-03	\$39,582	60.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Redstone - Fire House Club	SERO	DW-24	(\$8,999)	-18.7%	8.5%	\$ 3,926	21%	\$ 4,997	35.0%	\$ 16,851	\$ 25,775	
Ft. Campbell-Cole Park	SERO	FC-25	\$24	35.3%	3.9%	\$ 3	\$ -	\$ -	32.8%	\$ 22	\$ 25	
Ft. Campbell - 101 Pub	SERO	FC-2F	\$26,709	62.8%	2.1%	\$ 872	\$ -	\$ -	\$ -	\$ -	\$ 872	
Club Stewart	SERO	FW-CC	\$29,564	24.7%	7.1%	\$ 8,527	18%	\$ 9,620	\$ -	\$ -	\$ 18,148	
Ft. Stewart - Hunter Club	SERO	FW-HC	\$15,006	64.7%	1.5%	\$ 347	\$ -	\$ -	\$ -	\$ -	\$ 347	

FY 06 F&B Regular Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Increased NIBD if COGS Equalled Benchmark				Increased NIBD if Labor Equalled Benchmark		Increased NIBD if Oth Op Exp Equalled Benchmark		Potential Total Additional NIBD
					Difference Regular Bar COGS to Benchmark	Increased NIBD if COGS Equalled Benchmark	Difference Regular Bar Labor to Benchmark	Increased NIBD if Labor Equalled Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark			
					24%				27.0%			4.0%	
Ft. Gordon -The Gordon Club	SERO	TH-36	\$57,205	61.6%	\$ -	\$ -	\$ -	\$ -	0.3%	\$ 250	\$ 250		
Ft. Gordon-the Courtyard	SERO	TH-38	\$62,117	37.1%	3.4% \$ 5,400	\$ -	5.7% \$ -	5.7% \$ -	5.7%	\$ 9,514	\$ 14,914		
Ft. Jackson-Impact Zone	SERO	TM-IZ	\$65,653	32.3%	6.7% \$ 13,020	4% \$ 2,800	2.9% \$ -	2.9% \$ -	2.9%	\$ 5,965	\$ 21,785		
Fort Jackson NCO Club	SERO	TM-N1	\$56,777	25.9%	5.6% \$ 11,997	14% \$ 12,278	0.3% \$ -	0.3% \$ -	0.3%	\$ 592	\$ 24,867		
Ft. Jackson-Magruder's	SERO	TM-N2	\$59,621	27.9%	5.7% \$ 11,723	6% \$ 4,029	7.0% \$ -	7.0% \$ -	7.0%	\$ 14,958	\$ 30,711		
Ft. Knox - Leaders Club	SERO	TN-S2	\$45,857	33.5%	2.8% \$ 3,647	\$ -	11.7% \$ -	11.7% \$ -	11.7%	\$ 16,013	\$ 19,660		
Ft. Knox Rocker II Club	SERO	TN-T7	\$292,067	53.9%	0.3% \$ 1,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,428		
Ft. Rucker - Aviators Landing	SERO	TU-02	\$122,803	37.5%	0.9% \$ 2,755	\$ -	13.1% \$ -	13.1% \$ -	13.1%	\$ 42,770	\$ 45,526		
Ft. Polk - Sports America	SWRO	FT-28	\$60,270	32.4%	5.4% \$ 8,403	\$ -	12.2% \$ -	12.2% \$ -	12.2%	\$ 22,652	\$ 31,054		
Yuma - Cactus Café	SWRO	OE-04	\$24,465	39.7%	4.1% \$ 2,454	\$ -	3.4% \$ -	3.4% \$ -	3.4%	\$ 2,063	\$ 4,517		
Ft. Bliss-Centennial	SWRO	TC-13	\$58,139	43.7%	0.7% \$ 667	\$ -	16.2% \$ -	16.2% \$ -	16.2%	\$ 21,630	\$ 22,297		
Ft. Sill	SWRO	TV-ZN	\$72,753	40.6%	6.3% \$ 11,226	\$ -	3.1% \$ -	3.1% \$ -	3.1%	\$ 5,604	\$ 16,830		
THEME OPERATIONS													
Yongsan - MPC Reggies	KORO	KM-W7	\$41,778	27.7%	\$ -	18% \$ -	\$ 12,162	3.3% \$ -	3.3%	\$ 5,031	\$ 17,193		
Cam Bonfis -Primos	KORO	KN-8R	\$10,045	32.8%	\$ -	20% \$ -	\$ 2,936	\$ -	\$ -	\$ -	\$ 2,936		
GOLF													
Camp Walker	KORO	KL-B5	\$55,502)	-91.4%	\$ -	143% \$ -	\$ 148,202	\$ -	\$ -	\$ -	\$ 148,203		
Sung Nam	KORO	KM	\$29,476	22.7%	\$ -	31% \$ -	\$ 23,178	\$ -	\$ -	\$ -	\$ 23,178		
Camp Red Cloud	KORO	KN-6W	\$41,531)	-142.7%	\$ -	192% \$ -	\$ 122,680	\$ -	\$ -	\$ -	\$ 122,682		
Camp Casey	KORO	KN-6X	\$11,865	22.7%	\$ -	30% \$ -	\$ 9,076	\$ -	\$ -	\$ -	\$ 9,077		
Ft. Belvoir	NERO	RE	\$47,942	24.4%	17.7% \$ 34,357	4% \$ 2,231	\$ -	\$ -	\$ -	\$ -	\$ 36,588		
Ft. Meade	NERO	RI	\$56,631	38.3%	5.8% \$ 8,360	2% \$ 1,076	\$ -	\$ -	\$ -	\$ -	\$ 9,436		
Carlisle	NERO	TD-GI	\$24,200	70.1%	5.9% \$ 2,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,032		
Ft. Eustis	NERO	TG	\$25,858	25.0%	21.2% \$ 21,881	1% \$ -	\$ 363	\$ -	\$ -	\$ -	\$ 22,244		
Ft. Lewis	NWRO	FM-GC	\$15,177	40.7%	\$ -	11% \$ -	\$ 1,503	\$ -	\$ -	\$ -	\$ 1,503		
Dugway	NWRO	OC	\$2,527	9.2%	26.5% \$ 7,268	10% \$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ 8,339		
Schofield Barracks	PARO	QB-GL	\$88,686	51.2%	5.5% \$ 9,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,488		
USARJ	PARO	QJ-GC	\$21,329	79.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Redstone	SERO	DV-17	\$2,564	5.0%	35.4% \$ 18,137	5% \$ 738	\$ -	\$ -	\$ -	\$ -	\$ 18,875		
Ft. Huachuca	SWRO	TZ-BC	\$11,833	12.1%	13.6% \$ 13,309	20% \$ 9,393	\$ -	\$ -	\$ -	\$ -	\$ 22,702		

FY 06 F&B Regular Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Regular Bar COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Regular Bar Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIBD
					24%	24%	27.0%	4.0%	4.0%	4.0%	4.0%
BOWLING											
98th ASG	EURO	XS-BM	\$2,174	26.9%	14.7%	\$ 1,185	7%	\$ 199		\$ -	\$ 1,384
Stuttgart	EURO	ZC-LB	(\$8,324)	-41.7%	30.2%	\$ 6,015	61%	\$ 10,576	\$ -	\$ -	\$ 16,591
100th ASG - Grafenwoehr	EURO	ZF-37	\$1,285	3.2%		\$ -	48%	\$ 14,780	\$ -	\$ -	\$ 14,781
100th ASG	EURO	ZF-47	\$54,605	50.5%		\$ -	3%	\$ 833	\$ -	\$ -	\$ 833
100th ASG - Vilseck	EURO	ZF-57	\$21,733	50.8%		\$ -					
26th ASG - Heidelberg	EURO	ZG-38	\$77,667	41.8%		\$ -	3%	\$ 1,606	3.8%	\$ 7,068	\$ 8,674
26th ASG -	EURO	ZG-CS	\$40,669	32.5%	7.2%	\$ 8,952		\$ -	9.6%	\$ 11,979	\$ 20,931
26th ASG - Dramstadt Bowling	EURO	ZG-SR	\$40,718	40.1%		\$ -	8%	\$ 3,058		\$ -	\$ 3,058
Camp Casey	KORO	KN-2N	\$128,548	72.2%		\$ -		\$ -		\$ -	
Ft. Monmouth Bowling	NERO	DP-42	(\$184)	-1.1%	8.1%	\$ 1,398	42%	\$ 5,001	\$ -	\$ -	\$ 6,400
Ft. Drum	NERO	FG-18	\$36,571	63.2%	10.4%	\$ 6,017		\$ -	\$ -	\$ -	\$ 6,017
Ft. Eustis Bowling	NERO	TG-BE	\$23,446	25.2%	11.7%	\$ 10,899	10%	\$ 3,534	\$ -	\$ -	\$ 14,434
Ft. Carson Bowling	NWRO	FD-18	\$5,635	7.6%	6.8%	\$ 5,031	17%	\$ 5,391	14.0%	\$ 10,385	\$ 20,808
Ft. Riley Bowling	NWRO	FU-33	\$22,082	30.6%	10.1%	\$ 7,263	2%	\$ 505	2.0%	\$ 1,463	\$ 9,232
Ft. Leavenworth	NWRO	TP-14	\$25,039	82.0%		\$ -		\$ -		\$ -	
Hawaii	PARO	QB-BS	\$118,304	69.7%	6.3%	\$ 10,608		\$ -			\$ 10,608
Ft. Wainwright Bowling	PARO	QD-2G	\$8,963	66.2%	3.6%	\$ 486			2.2%	\$ 300	\$ 787
Ft. Gordon	SERO	TH-47	\$44,628	42.3%	4.9%	\$ 5,166				\$ -	\$ 5,166
Ft. Sam Houston	SWRO	HE-13	\$45,099	64.8%	3.4%	\$ 2,390					\$ 2,390
Ft. Bliss Bowling	SWRO	TC-36	\$136,945	42.4%	7.4%	\$ 23,773			3.1%	\$ 10,158	\$ 33,931
Ft. Sill	SWRO	TV-44	\$32,051	39.3%	13.0%	\$ 10,540				\$ -	\$ 10,540
Ft. Huachuca	SWRO	TZ-BG	\$44,993	61.3%	3.9%	\$ 2,848				\$ -	\$ 2,848
OFFICERS' CLUBS TOTAL			\$172,607	23.1%						\$115,568	\$ 163,794
COMMUNITY CLUBS TOTAL			\$2,362,301	36.2%						\$857,421	\$ 1,261,606
NONENLISTED CLUBS TOTAL			\$95,052	30.4%						\$7,751	\$ 8,996
FBE TOTAL			\$2,518,461	36.2%						\$229,866	\$ 455,145
THEME OPERATIONS TOTAL			\$51,823	28.6%						\$ 15,098	\$ 5,031
GOLF TOTAL			\$241,055	20.6%						\$319,510	\$ 434,348
BOWLING TOTAL			\$919,447	45.8%						\$45,482	\$ 41,353
Adjusted Army Total:											\$ 1,590,031
											\$594,038
											\$ 830,283
											\$ 3,014,402

FY 06 F&B Catered Food

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Dining Room COGS to Benchmark	Increased NIBD if COGS Equalled Benchmark	Difference Dining Room Labor to Benchmark	Increased NIBD if Labor Equalled Benchmark	Difference Oth Op Expense to Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark	Potential Total NIBD
											6.0%
OFFICERS' CLUBS											
Redstone Officer's & Civilians Club	SERO	DW-13	\$139,305	27.3%	7.6%	\$ 36,021	2.7%	\$ 13,588			\$49,610
Ft. Hood Officer's Club	SWRO	FH-72	\$50,032	19.0%	7.5%	\$ 19,841	6.7%	\$ 17,560			\$37,400
Ft. Myers Officers Club	NERO	RA-4F	\$935,622	38.9%		\$ -	2.0%	\$ 48,787			\$48,787
Ft. McNair Officer's Club	NERO	RA-4G	\$307,652	28.2%	3.8%	\$ 30,334	7.6%	\$ 82,577			\$112,911
Ft. Belvoir Officer's Club	NERO	RE-10	\$1,365,531	53.9%		\$ -		\$ -			
COMMUNITY CLUBS											
Susquehanna Club	DLA	LL-2A	\$55,397	11.3%		\$ -	24.5%	\$ 119,885	2.2%	\$ 10,673	\$130,557
Club Veneto	EURO	VA-VS	\$5,311	6.8%	14.6%	\$ 9,437		\$ -	19.0%	\$ 14,836	\$24,274
Village Pavilion	EURO	ZG-32	(\$73,384)	-14.6%		\$ -	37.8%	\$ 190,195	6.2%	\$ 31,223	\$221,419
Club Dix	NERO	FI-21	\$783	100.0%		\$ -		\$ -		\$ -	
Lane Hall	NERO	DP-45	\$25,084	49.3%	4.1%	\$ 1,755		\$ -			\$1,755
Cannon Community Club	NERO	EK-41	\$10,486	53.5%		\$ -		\$ -			
West Point Club	NERO	PA-01	\$346,217	25.0%	5.0%	\$ 55,341	6.0%	\$ 82,913	0.2%	\$ 2,293	\$140,546
Spates Hall Community Club	NERO	RA-4J	\$106,998	55.2%		\$ -		\$ -		\$ -	
Ft. Belvoir Community Club	NERO	RE-20	\$202,253	57.0%		\$ -		\$ -	1.0%	\$ 3,713	\$3,713
Fort Meade Community Club	NERO	RI-AL	\$105,908	26.3%		\$ -	2.9%	\$ 11,828	4.3%	\$ 17,463	\$29,290
Ft. Hamilton Community Club	NERO	RK-26	(\$95,013)	-8.7%	15.9%	\$ 143,245	22.5%	\$ 245,659	7.4%	\$ 80,978	\$469,882
Arsenal Club	NWRO	DX-01	(\$4,081)	-14.5%		\$ -	43.8%	\$ 12,379	9.9%	\$ 2,782	\$15,162
Morrelli Heights Bar & Grill	NWRO	TV-17	\$76,379	25.7%	7.0%	\$ 14,747		\$ -			
Hawaii - Ikeia Lani	PARO	QB-CS	\$679,856	81.9%		\$ -		\$ -	14.0%	\$ 41,659	\$56,406
Hawaii - Nehelani Club	PARO	QB-ZS	\$248,981	52.7%		\$ -		\$ -			
Japan - Zama Community Club	PARO	QJ-CZ	\$136,917	65.1%	2.0%	\$ 4,137		\$ -			\$4,137
Ft. Sam Houston NCO Club	SERO	HE-45	\$159,722			\$ -		\$ -			
Frontier Club	SWRO	OD-06	\$47,198	47.4%	11.0%	\$ 10,992		\$ -			
Ft. Hauchuca - La hacienda	SWRO	TZ-BE	\$7,089	1.9%	4.1%	\$ 12,405	23.8%	\$ 90,856	6.3%	\$ 24,173	\$127,435
FB&E											
Rheinlander Club Anex	EURO	WH-30	\$902	2.2%	9.5%	\$ 3,748	22.5%	\$ 9,222		\$ -	\$12,970
Top of the Bay	NERO	DA-60	\$172,090	38.9%	5.4%	\$ 20,218		\$ -	5.8%	\$ 25,739	\$45,557
Monmouth - Gibbs Hall	NERO	DP-56	\$365,687	34.6%	7.6%	\$ 66,304		\$ -			\$66,304
Picatinny - Mulligans	NERO	DS-28	\$140,412	27.2%		\$ -	6.7%	\$ 34,413	2.7%	\$ 13,992	\$48,405
Tobyhana	NERO	EG-10	\$15,703	16.4%	4.4%	\$ 3,938	3.1%	\$ 2,923	7.7%	\$ 7,330	\$14,191
Derrick Community Activities Ctr	NERO	HC-22	\$19,224	58.3%		\$ -		\$ -	7.3%	\$ 2,392	\$2,392
Ft. AP Hill Club	NERO	RJ-60	(\$22,891)	-12.6%	19.5%	\$ 35,524	10.8%	\$ 19,511	11.2%	\$ 20,230	\$75,266
Letort View Community Ctr	NERO	TD-01	\$21,348	2.2%	6.0%	\$ 49,522	10.0%	\$ 95,984	15.8%	\$ 150,697	\$296,203
Ft. Eustis	NERO	TG-ED	\$76,449	39.7%		\$ -	6.9%	\$ 13,235			\$13,235
Ft. Lee-Regimental Club	NERO	TQ-AL	\$74,321	27.5%	5.0%	\$ 11,156	3.6%	\$ 9,739			\$20,895
Lee Club	NERO	TQ-CL	\$190,103	34.6%		\$ -	4.4%	\$ 24,427	0.1%	\$ 337	\$24,764

FY 06 F&B Catered Food

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Dining Room COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Dining Room Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalized Benchmark	Potential Total NIBD
					31.0%	34.0%	34.0%	34.0%	6.0%		
Ft. Monroe Community Club	NERO	TS-10	\$125,043	25.6%	\$ -	\$ 3.5%	\$ 17,258	2.7%	\$ 13,386	\$ 30,644	
Ft. Lewis - American Lake Club	NWRO	FM-21	\$134,915	22.0%	8.4%	\$ 41,630	4.4%	\$ 26,973	1.7%	\$ 10,460	\$ 79,063
Walter Reed Conference Center	HH-CC	\$11,925	92.5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Riley's Restaurant/Event Ctr	FU-55	\$33,805	26.8%	\$ -	6.3%	\$ 7,896	3.5%	\$ 4,410	\$ 12,306		
Audie Murphy	NWRO	TW-14	\$44,755	44.2%	0.3%	\$ 234	\$ -	4.1%	\$ 4,180	\$ 4,413	
Ft. Campbell- Eagle Catering	SERO	FC-25	\$10,963	34.6%	\$ -	0.7%	\$ 212	\$ -	\$ -	\$ 212	
Ft. McPherson- The Commons	SERO	FP-53	\$52,472	8.1%	7.5%	\$ 39,196	13.2%	\$ 85,365	7.6%	\$ 49,413	\$ 173,975
Red River Catering	SWRO	DV-29	\$1,255	26.8%	\$ -	15.8%	\$ 740	\$ -	\$ -	\$ 740	
Sierra	SWRO	ED-05	\$23,021	11.3%	18.1%	\$ 33,326	\$ -	6.0%	\$ 12,241	\$ 45,566	
Fort Hood	SWRO	FH-5G	\$31,230	7.8%	4.6%	\$ 14,868	21.7%	\$ 86,639	1.5%	\$ 6,181	\$ 107,688
Leaders Clubs/Reggies	SWRO	FL-5D	\$34,611	37.9%	\$ -	19.4%	\$ 17,672	\$ -	\$ -	\$ 17,672	
Fort Bliss - Centennial Banquet	SWRO	TC-13	\$219,501	39.2%	\$ -	\$ -	\$ -	10.8%	\$ 60,254	\$ 60,254	
Wiesbaden Catering Center	EURO	WH-5G	(\$25,562)	-28.6%	\$ -	30.7%	\$ 27,499	57.8%	\$ 51,743	\$ 79,242	
Baumholder Rheinlander Club	EURO	WH-8T	(\$2,46)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
International Club	EURO	WH-D2	\$6,705	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cantinge Club	EURO	XS-QC	(\$5,823)	-7.2%	\$ -	32.0%	\$ 26,072	35.1%	\$ 28,601	\$ 54,673	
THEMES											
Selfridge Mulligans	NWRO	EF-30	\$21,645	16.1%	6.0%	\$ 7,511	10.2%	\$ 13,748	\$ -	\$ -	\$ 21,259
BOWLING											
Heidelberg	EURO	ZG	\$57,060	40.7%	\$ -	\$ -	\$ -	9.4%	\$ 13,200	\$ 13,200	
GOLF											
Ft. Sam Houston	SWRO	HE	\$205	0.0%	5.6%	\$ 18,809	24.7%	\$ 105,755	6.7%	\$ 28,516	\$ 153,081
OFFICERS' CLUBS TOTAL											
COMMUNITY CLUBS TOTAL		\$2,042,101	29.6%			\$86,195		\$162,511		\$248,707	
NCO/ENLISTED CLUBS TOTAL						\$252,058		\$753,714		\$229,792	\$1,235,567
FBE TOTAL		\$1,941,874	23.1%			\$341,140		\$505,778		\$497,098	\$1,344,021
THEMES		\$21,645	16.1%							\$13,200	\$13,200
BOWLING											
GOLF TOTAL						\$18,809		\$105,755		\$28,516	\$153,081
Adjusted Army Total:											
									\$705,714	\$1,541,507	\$768,607
											\$3,015,836

FY 06 F&B Snack Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Snack Bar COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Snack Bar Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Increased NIBD if Other Operating Expense to Benchmark		Potential Total Additional NIBD
									38.0%	35.0%	
BOWLING <12 Lanes											
Seafright Bowling Center	NW/R/O	EF-28	\$0	0.0%							
DD- East	DLA	LL-2K	\$8,370	37.4%	16.3%	\$ 3,624	\$ -	1.4%	\$ 320	\$ 3,944	
22nd ASG - Cp Darby Lanes	EURO	VA-LE	(\$1,778)	-505.1%							
22nd ASG	EURO	VA-VE	\$1,738	75.3%	\$ -	446.8%	\$ 1,573	89.0%	\$ 313	\$ 1,892	
104th ASG - Dexheim Bowling Center	EURO	WH-2Y	\$29,563	22.5%	4.3%	\$ 5,584	\$ -		\$ -	\$ -	
104th ASG - Weisbaden Bowling Ctr	EURO	WH-4V	(\$20,648)	-30.7%	7.2%	\$ 4,814	45.7%	\$ 30,772	\$ -	\$ 5,584	
104th ASG - Giessen Bowling Center	EURO	WH-G6	\$38	38.0%	24.0%	\$ 24	\$ -		\$ -	\$ 35,586	
Friedberg Bowling Center	EURO	WH-H6	\$59,080	24.1%	5.7%	\$ 13,928	\$ -		\$ -	\$ -	
98th ASG - Illesheim Bowling	EURO	X-S-1B	(\$26,301)	-24.9%	13.0%	\$ 13,769	24.4%	\$ 25,765	7.5%	\$ 7,914	\$ 47,448
98th ASG - Giebelstadt Bowling Ctr	EURO	X-S-GB	(\$11,145)	-40.0%	11.1%	\$ 3,085	35.2%	\$ 9,802	13.7%	\$ 3,824	\$ 16,711
80th ASG	EURO	YM-NH	(\$31,683)	-25.0%	15.2%	\$ 17,882	30.8%	\$ 38,924	2.7%	\$ 3,442	\$ 60,248
26th ASG - Coleman Barracks Bowling	EURO	ZG-BX	\$66,792	20.7%	2.0%	\$ 6,593	\$ -		\$ -	\$ 6,593	
EUSA - Cp Long Bowling Center	KORO	KD-M2	(\$49,477)	-242.1%							
EUSA Area 4	KORO	KL-CT	\$17,970	57.9%	1.3%	\$ 416	\$ -		\$ -	\$ 54,848	
EUSA - Cp Hialeah Bowling Center	KORO	KLC-X	(\$31,829)	-472.5%							
EUSA - Cp Hovey Bowling Center	KORO	KN-2V	(\$25,012)	-243.2%							
EUSA - Cp Stanley Bowling Center	KORO	KN-7B	(\$59,757)	-76.5%	1.9%	\$ 1,418	100.7%	\$ 78,667	\$ -	\$ 80,087	
EUSA - Cp Red Cloud Lanes	KORO	KN-7C	\$33,851	12.0%	0.7%	\$ 2,058	13.9%	\$ 39,420	\$ -	\$ 41,478	
Ft. Detrick Bowling Center	NERO	HC-35	(\$12,903)	-124.0%	23.8%	\$ 2,472	118.1%	\$ 12,295	2.1%	\$ 221	\$ 14,990
Carlisle Strike Zone Lanes	NERO	TD-B1	\$16,752	13.2%	2.5%	\$ 3,118	6.4%	\$ 8,083	\$ -	\$ 11,202	
Ft. Monroe Bowling Center	NERO	TS-91	\$11,504	5.2%	9.0%	\$ 19,672	5.8%	\$ 12,735	0.0%	\$ 24	\$ 32,431
Tooele Bowling Lanes	NW/R/O	EH-02	(\$1,573)	-18.0%	10.4%	\$ 896	3.9%	\$ 338	24.5%	\$ 2,135	\$ 3,369
Dugway - Poppy Ott Bowling Center	NW/R/O	OC-04	(\$855)	-112.4%	148.9%	\$ 1,133	\$ -		18.5%	\$ 141	\$ 1,275
Tripler TAMC Bowl Center	PARO	QB-BT	\$6,380	73.8%	\$ -						
Wheeler Bowling Center	PARO	QB-BW	\$3,573	2.4%	\$ -						
Kilauea MC	PARO	QC-91	\$11,770	7.1%	1.2%	\$ 2,018	13.7%	\$ 22,804	\$ -	\$ 24,822	
Ft. Stewart - Stewart "V"	SERO	FW-SL	(\$143)	-0.4%	\$ -	0.4%	\$ 130	20.8%	\$ 7,674	\$ 7,804	
Sierra Bowling Lanes	SW/R/O	ED-91	(\$8,252)	-7.5%	7.1%	\$ 7,753	7.9%	\$ 8,786	12.9%	\$ 14,244	\$ 30,783
Hunter-Liggett Bowling Center	SW/R/O	GD-B3	(\$16,651)	-47.6%	54.8%	\$ 19,040	\$ -		18.9%	\$ 6,627	\$ 25,668
White Sands Roadrunner Lanes	SW/R/O	OD-03	\$5,538	1.8%	5.4%	\$ 16,226	8.1%	\$ 24,180	4.8%	\$ 14,446	\$ 54,853
Yuma Coyote Lanes	SW/R/O	OE-06	\$75,817	18.8%	\$ -	6.8%	\$ 27,459	0.8%	\$ 3,130	\$ 30,589	
Bowling > 13 Lanes											
104th ASG - Baumholder Bowling Ctr	EURO	WH-8Y	(\$11,421)	-3.1%	1.4%	\$ 5,072	20.5%	\$ 76,661	1.2%	\$ 4,463	\$ 86,196
98th ASG - Kitzingen Bowling Center	EURO	X-S-LM	\$26,672	36.5%	5.3%	\$ 3,854	\$ -	0.1%	\$ 74	\$ 3,928	
100th ASG - Grafenwoehr Bowling	EURO	ZF-37	\$28,774	25.3%	\$ -						
100th ASG (ZF-47)	EURO	ZF-47	\$25,349	15.2%	5.6%	\$ 9,337	\$ -	1.3%	\$ 2,182	\$ 11,519	
100th ASG - Vilseck Bowling Center	EURO	ZF-57	\$7,710	65.6%	\$ -						
26th ASG Heidelberg PHV Bowling	EURO	ZG-38	\$2,774	1.9%	3.2%	\$ 4,812	16.3%	\$ 24,394	\$ -	\$ 29,206	
Cp Casey Bowling Center	KORO	KN2N	(\$61,585)	-41.8%	1.2%	\$ 1,738	65.1%	\$ 95,932	\$ -	\$ 97,670	

FY 06 F&B Snack Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Snack Bar COGS to Benchmark	Increased NIBD if COGS Equalled Benchmark 38.0%	Difference Snack Bar Labor to Benchmark	Increased NIBD if Labor Equalled Benchmark 35.0%	Difference Oth Operating Expense to Benchmark	Increased NIBD if Oth Op Exp Equalled Benchmark 7.0%	Potential Total Additional NIBD
Aberdeen Proving Grnds Bowling Ctr	NERO	DA-11	\$42,561	23.6%	\$ -	\$ -	\$ -	\$ -	4.2%	\$ 7,604	\$ 7,604
Ft. Monmouth Bowling Center	NERO	DP-42	(\$903)	-1.3%	9.4%	\$ 6,442	16.0%	\$ 11,070	\$ -	\$ -	\$ 17,513
Ft. Drum - Pine Planes Bowling Lanes	NERO	FG-18	\$50,727	23.1%	4.1%	\$ 9,047	\$ -	1.0%	\$ 2,251	\$ -	\$ 11,298
Ft. Dix Bowling Center	NERO	FI-22	\$116,085	35.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Meade Bowling Center	NERO	RI-Q1	\$71,838	12.7%	0.3%	\$ 1,665	7.7%	\$ 43,914	\$ -	\$ -	\$ 45,579
Ft. Lee Bowling Center	NERO	TQ-BG	\$25,277	7.6%	1.7%	\$ 5,645	10.6%	\$ 35,313	0.4%	\$ 1,324	\$ 42,282
Ft. Carson - Thunder Alley Lanes	NWRO	FD-18	(\$11,950)	-5.7%	3.8%	\$ 7,852	15.2%	\$ 31,774	7.0%	\$ 14,667	\$ 54,293
Ft. Lewis Bowling Center	NWRO	FM-BA	\$83,300	17.2%	4.6%	\$ 22,154	\$ -	\$ -	\$ -	\$ -	\$ 22,154
Ft. Leavenworth Bowling Center	NWRO	TP-14	(\$8,982)	-14.2%	8.0%	\$ 10,758	22.5%	\$ 29,970	3.3%	\$ 4,426	\$ 45,155
Schofield Barracks Bowling	PARO	QB-BG	\$14,211	2.9%	\$ -	\$ -	26.2%	\$ 127,593	\$ -	\$ -	\$ 127,593
Ft. Wainwright	PARO	QD-2G	(\$5,205)	-5.0%	6.3%	\$ 6,473	14.8%	\$ 15,356	4.3%	\$ 4,406	\$ 26,235
Camp Zama Bowling Center	PARO	QJ-BZ	\$45,176	24.7%	\$ -	\$ -	\$ -	\$ -	0.5%	\$ 906	\$ 906
Ft. Buchanan Bowling Center	SERO	AC-66	\$37,002	3.4%	3.6%	\$ 7,347	12.1%	\$ 24,681	1.1%	\$ 2,163	\$ 34,191
Ft. Bragg Dragon Lanes	SERO	FB-20	\$104,966	28.0%	\$ -	\$ -	\$ -	\$ -	0.7%	\$ 2,436	\$ 2,436
Ft. Bragg Airborne Lanes	SERO	FB-21	\$43,047	17.8%	\$ -	\$ -	5.4%	\$ 13,121	0.6%	\$ 1,381	\$ 14,502
Ft. Campbell Hooper Lanes	SERO	FC-22	\$61,664	12.2%	\$ -	\$ -	6.5%	\$ 32,889	2.8%	\$ 14,038	\$ 46,927
Ft. Stewart - Hunter Lanes	SERO	FW-HL	\$8,316	14.5%	\$ -	\$ -	7.9%	\$ 4,542	0.5%	\$ 265	\$ 4,807
Ft. Benning Main Center	SERO	TB-BA	\$36,689	12.9%	13.7%	\$ 38,530	\$ -	\$ -	\$ -	\$ -	\$ 38,530
Ft. Benning Mall Center	SERO	TB-BB	\$56,921	19.6%	4.4%	\$ 12,821	\$ -	\$ -	\$ -	\$ -	\$ 12,821
Ft. Gordon Ten Pin Bowling Center	SERO	TH-47	\$34,677	9.5%	2.2%	\$ 7,836	8.7%	\$ 31,756	0.0%	\$ 94	\$ 39,686
Ft. Jackson Century Lanes	SERO	TM-B1	\$61,781	19.7%	3.9%	\$ 11,932	\$ -	\$ -	\$ -	\$ -	\$ 11,932
Ft. Jackson Ivy Lanes	SERO	TM-B2	\$44,737	21.8%	1.6%	\$ 3,216	\$ -	\$ -	\$ -	\$ -	\$ 3,216
Ft. Rucker Rucker Lanes	SERO	TU-91	\$31,984	30.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Irwin - Desert Winds Bowl	SWRO	FL-3X	\$113,401	18.9%	2.4%	\$ 14,602	\$ -	\$ -	3.0%	\$ 17,751	\$ 32,353
Ft. Folk Bowling Center	SWRO	FT-19	\$74,357	27.4%	\$ -	\$ -	\$ -	\$ -	1.6%	\$ 4,282	\$ 4,282
Ft. Sam Houston	SWRO	HE-13	(\$14,494)	-17.0%	3.5%	\$ 2,959	21.9%	\$ 18,696	12.4%	\$ 10,624	\$ 32,279
Ft. Bliss Bowling Center	SWRO	TC-36	\$97,719	24.1%	\$ -	\$ -	\$ -	\$ -	9.0%	\$ 36,422	\$ 36,423
Ft. Huachuca	SWRO	TZ-BG	\$47,529	12.4%	\$ -	\$ -	10.4%	\$ 39,830	\$ -	\$ -	\$ 39,830
GOLF											
DD-East Riverview Golf Course (PA)	DLA	LL-2L	(\$9,941)	-9.7%	7.2%	\$ 7,326	22.5%	\$ 23,155	0.3%	\$ 332	\$ 30,814
104th ASG - Baumholder Golf Course	EIRO	WH-9A	\$11,823	72.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98th ASG - Golf Course	EIRO	XS-BF	(\$118)	-2.0%	30.6%	\$ 1,774	\$ -	\$ -	26.4%	\$ 1,533	\$ 3,307
EUSA - Area II - 34th SG	KORO	KM-M7	\$50,820	24.0%	\$ -	\$ -	5.5%	\$ 11,674	\$ -	\$ -	\$ 11,674
Ft. Buchanan Golf Course	NERO	AC-67	\$22,010	9.7%	\$ -	\$ -	8.8%	\$ 20,078	2.6%	\$ 5,959	\$ 26,036
Aberdeen Proving Ground	NERO	DA-09	\$7,776	7.6%	6.9%	\$ 6,975	5.9%	\$ 5,987	0.0%	\$ 34	\$ 12,997
Picatinny Golf Club	NERO	DS-23	\$16,310	37.1%	8.9%	\$ 3,928	\$ -	\$ -	\$ -	\$ -	\$ 3,928
USMA - West Point Golf Course	NERO	PA-40	\$24,305	23.1%	6.6%	\$ 6,908	\$ -	\$ -	\$ -	\$ -	\$ 6,908
Ft. Belvoir Golf Facility	NERO	RE-82	(\$57,007)	-35.8%	0.8%	\$ 1,337	59.4%	\$ 94,475	\$ -	\$ -	\$ 95,812
Ft. George G. Meade Golf Course	NERO	Ri-P1	\$39,309	8.4%	0.5%	\$ 2,094	12.5%	\$ 58,652	1.2%	\$ 5,427	\$ 66,173

FY 06 F&B Snack Bar

FACILITY NAMES	REGION	LOC	NIIBD	NIIBD %	Difference Snack Bar COGS to Benchmark	Increased NIIBD if COGS Equalized Benchmark	Difference Snack Bar Labor to Benchmark	Increased NIIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Increased NIIBD if Oth Op Exp Equalized Benchmark	Potential Total Additional NIIBD
					38.0%	35.0%	Benchmark	7.0%	Benchmark	7.0%	
Carlisle Golf Course	NERO	TD-G1	\$22,103	21.6%	1.9%	\$ 1,901		\$ -	1.2%	\$ 1,208	\$ 3,109
Ft. Eustis - Pines Golf Course	NERO	TG-GC	\$13,246	10.0%	2.0%	\$ 2,665	8.7%	\$ 11,530		\$ -	\$ 14,196
Ft. Lee Cardinal Golf Club	NERO	TQ-GC	\$14,292	9.0%	6.7%	\$ 10,527	2.7%	\$ 4,373	1.9%	\$ 3,048	\$ 17,948
Ft. Lewis Golf Course	NWRO	FM-GC	(\$48,606)	-32.7%	6.4%	\$ 9,498	39.7%	\$ 58,998	6.7%	\$ 9,909	\$ 78,406
Ft Riley	NWRO	FU-39	(\$32,280)	-27.3%	9.7%	\$ 796	25.1%	\$ 2,092	13.5%	\$ 1,128	\$ 4,016
Dugway Proving Ground	NWRO	OC-05	\$375	28.5%	7.7%	\$ 101		\$ -	18.9%	\$ 249	\$ 350
Ft. Leavenworth-Trails West Golf Club	NWRO	TP-17	\$9,277	60.0%	11.7%	\$ 254		\$ -	26.0%	\$ 4,015	\$ 4,270
Ft. Leonard Wd-Piney Valley	NWRO	TW-28	\$6,792	5.6%	4.4%	\$ 5,374	10.3%	\$ 12,610		\$ -	\$ 17,984
Hawaii - Kalakaua Golf Course	PARO	QB-GT	\$58,049	10.6%		\$ -	18.4%	\$ 100,479		\$ -	\$ 100,479
Alaska - Moose Run Golf Course	PARO	QD-1F	\$12,348	7.0%	2.6%	\$ 4,484	9.1%	\$ 16,034	1.6%	\$ 2,752	\$ 23,271
Alaska - Chena Bend Golf Course	PARO	QD-2F	\$21,282	20.8%	0.0%	\$ 45	0.4%	\$ 454		\$ -	\$ 499
Redstone Golf Complex	SERO	DW-17	(\$21,749)	-10.0%	1.2%	\$ 2,587	19.6%	\$ 42,809	10.7%	\$ 23,416	\$ 68,812
Ft. Bragg - Golf Course	SERO	FB-15	(\$28,021)	-7.8%	1.6%	\$ 5,627	22.0%	\$ 78,768	4.4%	\$ 15,768	\$ 100,163
Ft. Stewart	SERO	FW-GH	\$15,087	51.4%	5.0%	\$ 1,464		\$ -		\$ -	\$ 1,464
Ft. Stewart	SERO	FW-GS	\$28,358	48.1%	10.4%	\$ 6,136		\$ -		\$ -	\$ 6,136
Ft. Benning Golf Course	SERO	TB-GA	\$18,714	8.6%	3.9%	\$ 8,508	3.5%	\$ 7,669	4.1%	\$ 8,854	\$ 25,032
Ft. Gordon	SERO	TH-28	\$29,751	15.2%	1.4%	\$ 2,743	2.1%	\$ 4,205	1.4%	\$ 2,680	\$ 9,627
Ft. Jackson Golf Club	SERO	TM-GC	\$21,007	7.9%		\$ -	15.4%	\$ 41,088		\$ -	\$ 41,089
Ft. Knox	SERO	TN-43	\$45,883	23.9%		\$ -		\$ -	4.7%	\$ 8,946	\$ 8,946
Ft. Rucker-Silver Wings Golf Complex	SERO	TU-90	\$41,953	27.4%	1.5%	\$ 2,338		\$ -		\$ -	\$ 2,338
Ft. Hood - Anderson Golf Course	SWRO	FH-27	\$77,606	33.4%		\$ -		\$ -		\$ -	
White Sands - WSMR Golf Course	SWRO	OD-04	\$22,072	60.3%	1.4%	\$ 518		\$ -		\$ -	\$ 518
Ft. Sill	SWRO	TV-CL	\$12,370	10.9%	0.0%	\$ 32	7.2%	\$ 8,162	2.0%	\$ 2,290	\$ 10,484
CLUBS											
Ft. Buchanan Community Club	SERO	AC-64	\$38,373	70.3%		\$ -		\$ -		\$ -	\$ -
Redstone Officer's & Civilians Club	SERO	DW-13	(\$21,085)	-85.7%	18.3%	\$ 4,531	46.7%	\$ 11,477	40.4%	\$ 9,930	\$ 25,938
White Sand Frontier Club	SWRO	OD-06	\$185,283	25.2%		\$ -		\$ -	2.1%	\$ 15,247	\$ 15,247
West Point Club	NERO	PA-01	\$7,607	26.6%	9.9%	\$ 2,825		\$ -		\$ -	\$ 2,825
Alaska - Last Frontier Club	PARO	QD-52	(\$28,529)	-204.3%	50.2%	\$ 6,957	160.1%	\$ 22,356	14.7%	\$ 2,051	\$ 31,365
Japan - Coral Cove Club	PARO	QJ-ZM	\$11,206	46.8%		\$ -		\$ -		\$ -	
Katterbach Club	EURO	XS-3C	(\$1,421)	-52.2%	100.8%	\$ 2,746		\$ -	6.4%	\$ 173	\$ 2,920
Chievres Club	EURO	YM-VE	(\$75,571)		36.1%	\$ 34,278	53.7%	\$ 49,884	9.9%	\$ 9,198	\$ 93,361
Yesterday's - Viseck	EURO	ZF-56	\$2,949	19.8%	12.7%	\$ 1,862		\$ -		\$ -	\$ 1,862
Recovery Room	EURO	ZG-33	(\$2,012)	-579.8%	152.5%	\$ 529	99.0%	\$ 344	348.3%	\$ 1,209	\$ 2,087
Landstuhl Oasis Club	EURO	ZG-LI	\$986	19.7%	20.5%	\$ 1,026		\$ -	14.8%	\$ 742	\$ 1,769

FY 06 F&B Snack Bar

FACILITY NAMES	REGION	LOC	NIBD	NIBD %	Difference Snack Bar COGS to Benchmark	Increased NIBD if COGS Equalized Benchmark	Difference Snack Bar Labor to Benchmark	Increased NIBD if Labor Equalized Benchmark	Difference Oth Operating Expense to Benchmark	Potential Total Additional NIBD
					38.0%	35.0%		7.0%		
FB&E										
Rheinlander Club Anex	EURO	WH-30	\$297	44.1%	17.9%	\$ 120	\$ -	\$ -	\$ -	\$ 120
Villa Calabria	EURO	WH-G5	\$5,249	63.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detrick Community Activities Ctr	NERO	HC-22	(\$9,355)	-5.8%	10.8%	\$ 17,279	13.8%	\$ 22,222	1.7%	\$ 2,816
LeFort View Community Ctr	NERO	TD-01	\$102,301	35.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,317
Ft. Lee Regimental Club	NERO	TQ-AL	\$8,036	16.7%	2.3%	\$ 1,136	3.4%	\$ 1,634	\$ -	\$ 2,770
Ft. Carson - Xtremes	NWRO	FD-01	(\$1,316)	-44.1%	\$ -	\$ -	\$ -	\$ -	\$ 3,428	\$ 3,429
Ft. Lewis - Russell Landing	NWRO	FM-24	\$46,531	30.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Black Jack Lounge	NWRO	TW-15	(\$1,081)	-2.9%	0.9%	\$ 330	22.2%	\$ 8,398	1.1%	\$ 423
Morelli Heights Bar and Grill	NWRO	TW-17	\$3,743	40.3%	5.3%	\$ 495	\$ -	\$ -	9.4%	\$ 869
Hawaii - Tropics F & B	PARO	QB-RT	(\$25,892)	-10.2%	10.7%	\$ 26,844	14.1%	\$ 35,567	5.8%	\$ 14,621
Fort Campbell - Cole Park Commons	SERO	FC-23	\$10,576	31.9%	\$ -	\$ -	1.5%	\$ 505	\$ -	\$ 505
Ft. Campbell - Eagle Catering	SERO	FC-25	\$6,185	37.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Campbell - 101 Pub	SERO	FC-2F	\$3,788	15.4%	0.8%	\$ 179	\$ -	\$ -	19.1%	\$ 4,691
Ft. Stewart - Hunter Club	SERO	FW-HC	\$14,399	17.6%	12.2%	\$ 9,955	\$ -	\$ -	\$ -	\$ 9,955
Fort Gordon Bingo Palace	SERO	TH-37	\$44,236	18.9%	8.5%	\$ 19,860	\$ -	\$ -	5.0%	\$ 11,820
Ft. Jackson - Magruder's Sports Pub	SERO	TM-N2	\$25,246	46.5%	3.3%	\$ 1,767	\$ -	\$ -	\$ -	\$ 1,767
Victory Bingo	SERO	TM-N3	\$5,282	5.4%	14.8%	\$ 14,290	\$ -	\$ -	14.9%	\$ 14,576
Fort Knox - Garden Pub	SERO	TN-T4	\$10,051	8.0%	3.1%	\$ 3,763	8.1%	\$ 10,082	2.6%	\$ 3,200
Fort Knox Rocker II Club	SERO	TN-T7	\$28,936	21.4%	4.5%	\$ 6,042	\$ -	\$ -	2.0%	\$ 2,684
Ft. Rucker - Aviators Landing	SERO	TU-02	\$36	0.8%	\$ -	\$ -	18.1%	\$ 814	5.7%	\$ 255
Ft. Irwin - Leaders Club/Reggies	SWRO	FL-5D	\$33,757	65.6%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fort Polk - Sports America	SWRO	FT-28	(\$8,049)	-40.4%	15.9%	\$ 3,102	34.3%	\$ 6,844	11.4%	\$ 2,267
White Sands - LC38 Cantina	SWRO	OD-46	(\$2,089)	-6.4%	\$ -	\$ -	31.7%	\$ 10,383	\$ -	\$ 12,213
White Sands - Italian Cafe	SWRO	OD-47	\$7,109	5.9%	2.1%	\$ 2,471	7.7%	\$ 9,240	4.6%	\$ 5,555
BOWLING (12 LANES OR LESS)				\$50,729	1.7%					\$ 66,900
BOWLING (13 LANES OR MORE)				\$1,240,704	13.7%					\$ 131,759
GOLF				\$475,196	9.4%					\$ 97,546
CLUBS				\$114,747	62.9%					\$ 13,373
FB&E				\$315,981	15.6%					\$ 67,824
Adjusted Army Total:				\$2,197,357	10.9%					\$ 403,207
										\$ 1,941,782